
TAY ROAD BRIDGE JOINT BOARD

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

TO: ALL MEMBERS OF THE TAY
ROAD BRIDGE JOINT BOARD

Date 3rd June, 2024

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 10th June, 2024 at 10.00am.

The agenda and papers are enclosed.

Members of the Press or Public wishing to join the meeting should contact Committee Services on telephone (01382) 434211 or by email at committee.services@dundeecity.gov.uk by no later than 12 noon on Friday 7th June, 2024.

Please submit any apologies for absence to Elaine Doak, Committee Services Officer on telephone (01382) 434211 or email elaine.doak@dundeecity.gov.uk.

Yours faithfully

ROGER MENNIE

Clerk to the Joint Board

AGENDA OF BUSINESS

1 DECLARATION OF INTEREST

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

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

2 MINUTE OF PREVIOUS MEETING - Page 1

The minute of meeting of the Tay Road Bridge Joint Board held on 4th March, 2024 is submitted for approval (copy attached).

3 OPERATIONAL RESTRICTIONS AND CLOSURES - Page 5

(Report No TRB14-2024 by the Bridge Manager, copy attached).

4 UPDATE ON RESURFACING & MOVEMENT JOINT PROJECT / GANTRY PROJECT - Page 13

(Report No TRB17-2024 by the Bridge Manager, copy attached).

5 STAFFING AT THE TAY ROAD BRIDGE - Page 17

(Report No TRB15-2024 by the Bridge Manager, copy attached).

6 RESPONSE TO INTERNAL AUDITOR'S ANNUAL REPORT TO MEMBERS - Page 33

(Report No TRB16-2024 by the Bridge Manager, copy attached).

7 LOCAL CODE OF CORPORATE GOVERNANCE - Page 93

(Report No TRB10-2024 by the Treasurer, copy attached).

8 ANNUAL GOVERNANCE STATEMENT FOR THE YEAR TO 31ST MARCH 2024 - Page 149

(Report No TRB11-2024 by the Treasurer, copy attached).

9 UNAUDITED ANNUAL ACCOUNTS FOR YEAR ENDED 31ST MARCH 2024 - Page 159

(Report No TRB12-2024 by the Treasurer, copy attached).

10 2024/2025 INSURANCE PROGRAMME - Page 225

(Report No TRB13-2024 by the Treasurer, copy attached).

11 DATE OF NEXT MEETING

The next meeting of the Joint Board will be held on Monday 9th September, 2024 at 10.00am via MS Teams (unless otherwise advised).

ITEM No ...2.....

At a MEETING of the **TAY ROAD BRIDGE JOINT BOARD** held remotely on 4th March, 2024.

Present:-

Dundee City Council

Councillor Ken LYNN
Councillor Dorothy McHUGH
Bailie Fraser MACPHERSON
Councillor Steven ROME
Councillor Wendy SCULLIN

Fife Council

Councillor Altany CRAIK
Councillor Gary HOLT
Councillor Ann VERNER

Angus Council

Councillor Kenny BRAES

Also Present (Officers):-

David ARCHIBALD (Henderson Loggie)
Gary BRADY (Engineer)
Robert EMMOTT (Treasurer)
Andrew HERD (Transport Scotland)
Alan HUTCHISON (Bridge Manager)
Billy MINTO (Transport Scotland)
John MOIR (for Treasurer)
Maureen MORAN (for Clerk)
Richard SMITH (Audit Scotland)

Councillor Gary HOLT, Chairperson, in the Chair.

Apologies for absence were submitted on behalf of Councillor Kennedy-Dalby and Councillor Lynne Short.

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 4th December, 2023 was submitted and approved.

III OPERATIONAL RESTRICTIONS AND CLOSURES

There was submitted Report No TRB6-2024 by the Bridge Manager, appraising the Joint Board of the number and nature of operational restrictions and closures applied between 1st November, 2023 and 31st January, 2024.

The Joint Board noted the content of the report as at 31st January, 2024.

IV RESPONSE TO INTERNAL AUDITOR'S REPORT ON CONTRACT MANAGEMENT

There was submitted Report No TRB7-2024 by the Bridge Manager, in response to Internal Audit Report No 2024/02, prepared by the Board's Internal Auditor, Henderson Loggie, on Contract Management. A copy of the Internal Auditor's report was included at Appendix 1 of the report.

The Joint Board agreed to endorse this report as the formal response to the Internal Auditor's report No 2024/02 and instructed the Bridge Manager to implement the actions noted in paragraph 5.2 of the report.

V REVENUE MONITORING – 10 MONTHS TO 31ST JANUARY, 2024

There was submitted Report No TRB1-2024 by the Treasurer, appraising the Joint Board of the latest position regarding the Joint Board's 2023/2024 Revenue Budget.

The Joint Board agreed to note the content of the Revenue Monitoring Report as at 31st January, 2024.

VI CAPITAL MONITORING – 10 MONTHS TO 31ST JANUARY, 2024

There was submitted Report No TRB2-2024 by the Treasurer, appraising the Joint Board of the latest position regarding the Joint Board's 2023/2024 Capital Plan.

The Joint Board agreed to note the content of the Capital Monitoring Report as at 31st January, 2024.

VII REVENUE BUDGET 2024/2025 TO 2026/2027 (REVISED)

There was submitted Joint Report No TRB3-2024 by the Treasurer and Bridge Manager, appraising the Joint Board on the proposed revised Tay Road Bridge Revenue Budget for the financial years 2024/2025 to 2026/2027.

The Joint Board agreed to approve the revised Revenue Budget for 2024/2025, subject to the level of grant funding being approved by the Scottish Parliament in March 2024, and to note the provisional Revenue Budget for 2025/2026 and 2026/2027.

VIII CAPITAL PLAN 2024/2025 TO 2026/2027 (REVISED)

There was submitted Report No TRB4-2024 by the Treasurer, seeking approval of the Joint Board's Capital Plan for the period 2024/2025 to 2026/2027 inclusive.

The Joint Board agreed to approve the Capital Plan as detailed in Appendix A of the report subject to the level of grant funding being approved by the Scottish Parliament in March, 2024 and to note the provisional Capital Plan for 2025/2026 and 2026/2027.

IX EXTERNAL AUDIT ANNUAL AUDIT PLAN 2023/2024

There was submitted Report No TRB5-2024 by the Treasurer, presenting to the Joint Board the External Audit Annual Audit Plan, attached as an Appendix to the report.

The Joint Board agreed to note the content of the External Audit Annual Audit Plan for 2023/2024.

X COUNTER FRAUD AND CORRUPTION POLICY

There was submitted Report No TRB9-2024 by the Treasurer, submitting the proposed Counter Fraud and Corruption Policy for approval.

The Joint Board agreed to approve the Counter Fraud and Corruption Policy attached as Appendix 1 of the report which superseded the existing Fraud Guidelines and would complement the various guidance and procedure documents already in place for the employees and Members of Tay Road Bridge Joint Board.

XI DATE OF NEXT MEETING

Monday, 4th June, 2024 at 10.00am to be held remotely unless otherwise advised.

Councillor Gary HOLT, Chairperson.

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ITEM No ...3.....

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 10 JUNE 2024

REPORT ON: OPERATIONAL RESTRICTIONS AND CLOSURES

REPORT BY: THE BRIDGE MANAGER

REPORT NO: TRB14-2024

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 30 April 2024.

2.0 RECOMMENDATIONS

- 2.1 The Joint Board are asked to note the contents of this Report.

3.0 FINANCIAL IMPLICATIONS

- 3.1 There are no financial implications resulting from this report.

4.0 COMMENTARY ON RESTRICTIONS AND CLOSURES

- 4.1 Restrictions are applied to the traffic on the bridge for several reasons including recovering debris, breakdowns, high winds, and other operational requirements, such as carriageway inspections and access to the inspection gantries. Miscellaneous incidents include escorting pedestrians from the carriageway.
- 4.2 At 0020 hours on the 4 March 2024 the bridge was fully closed to allow a contraflow traffic management arrangement to be safely installed on the northbound carriageway in preparation for the start of major resurfacing and joint replacement works. This arrangement allowed the southbound carriageway to remain closed when the bridge opened at 0500 hours, with Dundee and Fife-bound traffic directed to use the northbound carriageway on a single lane basis. The statistics shown in the following tables show bridge availability prior to full closure of the southbound carriageway and after full closure of the southbound carriageway. The statistics in the table at paragraph 4.2.4 show the performance of the contraflow arrangement. Please note that from 4 March, all vehicles wider than 2.6 m were restricted from use of the bridge. This wide load restriction is not included in the overall statistics. It has been noted that traffic has been taking up to 15-20 minutes to access and cross the bridge at peak times under normal traffic flow.

A summary of the restrictions applied between 1 February and 30 April 2024 is given below:-

4.2.1 **Single Carriageway Restrictions – 1 February to Midnight 3 March 2024**

Reason	Total Duration (Minutes)	Number of Occasions	Average Duration (Minutes)	Maximum Time Closed (Minutes)	Minimum Time Closed (Minutes)
Operational	190	52	3.65	30	1
Breakdown	12	5	2.4	7	1
Miscellaneous Incidents	16	5	3.2	5	1
Police Incidents	25	2	12.5	14	11
Single Lane Restrictions	420	4	105	135	85

4.2.1a **Single Carriageway Restrictions – 4 March to 30 April 2024**

Contraflow Traffic Management Installed on Northbound Carriageway – Southbound Carriageway Fully Closed throughout period. No loads over 2.6m permitted.

Reason	Total Duration (Minutes)	Number of Occasions	Average Duration (Minutes)	Maximum Time Closed (Minutes)	Minimum Time Closed (Minutes)
Operational	73	16	4.56	23	1
Breakdown	12	2	6	10	2
Miscellaneous Incidents	4	2	2	3	1
Police Incidents	34	2	17	25	9
Single Lane Restrictions	0	0	0	0	0

4.2.2 Full Bridge Closure – 1 February to Midnight 3 March 2024

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
Breakdown	0	0	0	0	0
Police Incidents	50	4	12.5	17	3
Misc Incidents	0	0	0	0	0
Wind	0	0	0	0	0

4.2.2a Full Bridge Closure – 4 March to 30 April 2024

Contraflow Traffic Management Installed on Northbound Carriageway – Southbound Carriageway Fully Closed throughout period. No loads over 2.6m permitted.

Reason	Total Duration (Minutes)	Number of Occasions	Average Duration (Minutes)	Maximum Time Closed (Minutes)	Minimum Time Closed (Minutes)
Operational (Night Closures)	265	1	265	265	265
Breakdown	87	5	17.4	25	10
Police Incidents	338	16	21.13	172	1
Misc Incidents	38	9	4.22	11	2
Wind	0	0	0	0	0

4.2.3 High Winds Restrictions – 1 February to 3 March 2024

Traffic Restricted	Total Duration (Minutes)	Number of Occasions	Average Duration (Minutes)	Maximum Time Restricted (Minutes)	Minimum Time Restricted (Minutes)
Double Decker Buses	7570	9	841.1	1550	110
High Sided Vehicles	0	0	0	0	0
All Traffic	0	0	0	0	0

4.2.3a High Winds Restrictions – 4 March to 30 April 2024

Contraflow Traffic Management Installed on Northbound Carriageway – Southbound Carriageway Fully Closed throughout period. No loads over 2.6m permitted.

Traffic Restricted	Total Duration (Minutes)	Number of Occasions	Average Duration (Minutes)	Maximum Time Restricted (Minutes)	Minimum Time Restricted (Minutes)
Double Decker Buses	6327	11	575.18	1520	90
High Sided Vehicles	900	3	300	410	85
All Traffic	0	0	0	0	0

4.2.4 Summary of Bridge Availability 1 February to 30 April 2024

NOTE: Contraflow Traffic Management Installed on Northbound Carriageway at Midnight on 4 March, Southbound Carriageway Fully Closed. No loads over 2.6m permitted.

Full Availability of Accessible Carriageway (No restrictions)	87.38%
Partial Availability of Accessible Carriageway (Some restrictions)	12.02%
No Availability of Accessible Carriageway (Full Closure)	0.60%

4.2.9 Passenger Lift Availability 4 December 2018 to 30 April 2024

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

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	² 10.5	6	0	0	0	16.5
2023	² 10.25	0	0	0	0	10.25
2024 (to 30 Apr)	² 2.5	0	0	0	0	0.75

¹Warranty Servicing

²Monthly Servicing

5.0 TRAFFIC COUNT DATA

5.1 Traffic Count Data from Dundee Ramps

	3rd Quarter 2022	4 th Quarter 2022	1 st Quarter 2023	2 nd Quarter 2023	3 rd Quarter 2023	4 th Quarter 2023	1 st Quarter 2024
	(Aug - Oct)	(Nov- Jan)	(Feb - Apr)	(May- Jul)	(Aug- Sep)	(Nov- Jan)	(Feb- Apr)
Northbound to West	6079	5137	5734	5747	5432	5089	5636
Northbound to East	6933	6508	6988	7449	7227	6278	6725
Northbound Total	13072	11645	12722	13196	12659	11367	12361
Southbound from West	5382	5078	5331	5359	5172	4676	5063
Southbound from East	7934	7228	7791	8203	7856	6855	7509
Southbound Total	13316	12306	13122	13562	13028	11531	12572
AADT Traffic per Quarter	26388	23951	25844	26758	25687	22898	24933

AADT – (Annual Average Daily Total)

5.2 **Active Travel Counts - *AADT**

<i>Year</i>	<i>Month</i>	<i>No. Pedestrians</i>	<i>No. Cyclists</i>	
2022	January (from 11 Jan)	129	76	
		129	71	AADT/Quarter
	February	31	60	
	March	182	102	
	April	192	121	
		135	94	AADT/Quarter
	May	172	137	
	June	149	163	
	July	114	178	
		145	159	AADT/Quarter
	August	118	199	
	September	245	161	
	October	**Pedestrian Counter Not Operating	88	
		N/A	149	AADT/Quarter
	November	Not Counted	59	
	December	Not Counted	52	
2023	January	Not Counted	72	
			61	AADT/Quarter
	February	Not Counted	109	
	March	Not Counted	110	
	April	Not Counted	161	
			127	AADT/Quarter
	May	Not Counted	193	
	June	Not Counted	232	
	July	Not Counted	182	
		N/A	202	AADT/Quarter
	August	Not Counted	235	
	September	Not Counted	197	
	October	Not Counted	120	
		N/A	184	AADT/Quarter
	November	Not Counted	99	
	December	Not Counted	55	
2024	January	162	68	
		162	74	AADT/Quarter
	February	199	94	
	March	234	118	
	April	211	139	
		215	117	AADT/Quarter

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

**Readings from 10 October 2022 to 18 January 2024 not available due to fault with counter. This was fixed on 17 January 2024.

NB An audit of the counts was undertaken by TRB staff reviewing CCTV for all active travellers using the bridge on 30 April 2024. This showed that while there were discrepancies in how the counter classified users, the overall active travel count was in the order of 90% accurate for the 24 hour period audited.

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 agree with the content.

8.0 BACKGROUND PAPERS

- 8.1 None.

ALAN HUTCHISON
BRIDGE MANAGER
28 MAY 2024

ITEM No ...4.....

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 10 JUNE 2024

REPORT ON: UPDATE ON RESURFACING & MOVEMENT JOINT PROJECT / GANTRY PROJECT

REPORT BY: BRIDGE MANAGER

REPORT NO: TRB17–2024

1.0 PURPOSE OF REPORT

- 1.1 To advise the Joint Board on the current situation regarding the ongoing resurfacing and movement joint renewal works on the bridge, and the inspection gantry replacement project.

2.0 RECOMMENDATIONS

- 2.1 It is recommended that:

- The Joint Board notes the position on current progress.

3.0 FINANCIAL IMPLICATIONS

- 3.1 There are no financial implications arising from this report.

4.0 IMPLICATIONS TO BRIDGE USERS

- 4.1 No implications will arise as a direct result of this report. Phase 1 of the major resurfacing and joint replacement work was completed on 15 December 2023, when the northbound carriageway was opened to traffic. On 4 March 2024, phase 2 of the works commenced, with the southbound carriageway being completely closed and two-way traffic diverted onto the newly completed northbound carriageway. Delays of up to 15 minutes at peak times have been generally experienced for vehicles using the bridge throughout the construction period in 2024.

- 4.2 No loads over 2.6m wide can access the bridge.

- 4.3 The bridge and walkway remain open during the construction phase of this project.

5.0 BACKGROUND

- 5.1 The TRBJB's term consultant, WSP UK Ltd, were appointed in December 2019 to provide expert advice to the Board of the most cost-effective time and means to carry out total resurfacing and movement joint replacement. This culminated in March 2023 when the Board agreed to the appointment of Volker Stevin Ltd to deliver the project over two years (2023 and 2024). The Bridge Manager and Engineer are still working closely with WSP UK Ltd to deliver this project and confirm progress as follows:

<u>Resurfacing and Expansion Joint Replacement – as 21 May 2024.</u>			
	% Complete	Total Expenditure £(rounded)	Programme
Stage 1 – Desk top study	100	67,000	Completed October 2020
Stage 2 – Structural Testing & Data Collection to inform stage 3	100	271,000	Completed April 2022
Stage 3 – Preliminary Design	100	96,000	Completed February 2023
Stage 4 – Detailed Design	100	52,000	May 2023
**Stage 5 – Construction Phase 1	100	£5,306,000	Completed 15 December 2024
**Stage 5 – Construction Phase 2	40	*£1,534,000	
Stage 6 - Handover	50	-	September 2024

*Includes £62,000 for phase 2 enabling works to Bridgehead roundabout & B946 splitter island to permit traffic movements requested by Fife Council and bus companies, along with essential repairs to B946 resulting from road changes.

****Stage 5 commentary**

- The project has been split into two phases. Phase 1, northbound works, are complete. Phase 2, southbound works, are approximately 40% complete.
- Phase 2 works are currently programmed to be completed at the end of September 2024.
- Phase 2 site clearance works are complete, with all existing asphalt, movement joints and kerbs taken off site for recycling.
- Phase 2 Concrete soffit repairs are 50% complete. Additional repairs were identified following further inspection works and the contractor has mobilised additional scaffolding and staff to maintain a programme finish for the end of September 2024.
- The exposed concrete deck has been hammer tested and repairs completed.
- Movement Joint concrete edge repairs are 90% complete.
- Waterproofing has commenced and is approximately 55% complete.
- Kerb installation, asphalt placement and movement joint installation have not yet commenced.

5.2 The guidance document, “The Operation and Maintenance of Bridge Access Gantries”, IStructE 2nd Ed 2007, recommends that gantries which have been in service for between 20 and 35 years should be considered to have reached the end of their finite life from a consideration of structural safety. The bridge’s inspection gantries are now over thirty years old and regular routine inspections by the Bridge Manager’s team have identified issues associated with regular repair and downtime. The Bridge Manager and Engineer have worked closely with WSP to deliver a package of information that can be tendered for a detailed design and build contract. This project was completed to the stage where contract documentation was ready to be issued for tender in March 2023 on the Public Contracts Scotland Portal. However, funding discussions with Transport Scotland delayed this project and

delivery in 2024/2025 was not realised. However, following positive discussion with Transport Scotland in early 2024, the tender will now be released within the next quarter. The Bridge Manager and Engineer can update progress as follows:

<u>Gantry Replacement – as 21 May 2024.</u>			
	% Complete	Total Expenditure £(rounded)	Programme
Stage 1 – Desk top study	100	30,000	Completed March 2021
Stage 2 – Options Assessment	100	101,000	Completed March 2022
Stage 3 – Preliminary Design	100	106,000	March 2022 – June 2023
Stage 4 – Detailed Design & Procurement	10	20,000	Tender Issue by 30 June 2024
Stage 5 – Construction	0	-	March 2025 – April 2026. Aim for March 2025 Board for project approval.
Stage 6 - Handover	0	-	May 2025

6.0 POLICY IMPLICATIONS

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

7.0 CONSULTATIONS

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

8.0 BACKGROUND PAPERS

- 8.1 None.

ALAN HUTCHISON
BRIDGE MANAGER
28 MAY 2024

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ITEM No ...5.....

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 10 JUNE 2024

REPORT ON: STAFFING AT THE TAY ROAD BRIDGE

REPORT BY: BRIDGE MANAGER

REPORT NO: TRB15–2024

1 PURPOSE OF REPORT

- 1.1 To request that the Joint Board approve the deletion of the post of Deputy Bridge Manager and replace it with a new post of Business and Operations Manager with a new job description. The Board are also asked to approve a revised job description for the for the post of Bridge Inspector and agree to deletion of the post of Transport and Works Officer.

2 RECOMMENDATIONS

- 2.1 The Joint Board are asked to approve the Bridge Manager's proposals outlined in section 5.

3 FINANCIAL IMPLICATIONS

- 3.1 The treasurer advises that the posts and costs associated with the proposed changes are within the existing establishment numbers and existing revenue budgets.

4 IMPLICATIONS TO BRIDGE USERS

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

5 BACKGROUND

- 5.1 In June 2022 the post of Deputy Bridge Manager was vacated and the Bridge Manager and current Transport and Works Officer each undertook a share of the vacated post's duties. The Transport and Works Officer was duly appointed Temporary Acting Deputy Bridge Manager in recognition of taking on limited but additional responsibilities. The Acting Deputy Bridge Manager retires in September 2024. The current staffing structure is included at appendix1.
- 5.2 A current requirement of the Deputy Bridge Manager post is that it is to be filled by an individual at either Incorporated or Chartered Engineer status.
- 5.3 Dundee City Council provide engineering consultancy services to the TRBJB via a service level agreement, and in 2023 provided additional support to the TRBJB by placing a resident engineer at the bridge administration office to support the Bridge Manager in the delivery of the major resurfacing and joint replacement project.
- 5.4 This arrangement is deemed to be successful by the Bridge Manager and Engineer to the Board as the TRBJB have been provided with an engineer with the requisite skills to assist the Bridge Manager, also a chartered engineer, in delivering the

- works. This arrangement is also providing an excellent development opportunity for a local engineer looking to gain professional qualifications.
- 5.5 The Bridge Manager recognises the flexibility and security that the engineering service level agreement provides the TRBJB.
 - 5.6 The Bridge Manager now considers that the TRBJB would benefit by the addition of an experienced individual that can provide staff and business support in lieu of the appointment of another engineer. This will strengthen all the non-engineering areas associated with delivering the TRBJB's services and statutory obligations. A new job description has therefore been developed to reflect this requirement. The proposed Business and Operations Manager job description is included at appendix 3. The post has been subject to Job Evaluation by Dundee City Council Human Resources team.
 - 5.7 The Bridge Manager considers that this change also provides an excellent opportunity to improve staffing diversity.
 - 5.8 The Bridge Manager seeks to appoint a Business and Operations Manager from 1 September 2024. The post will be advertised on My Job Scotland.
 - 5.9 The Bridge Inspector role has been amended to strengthen the technical support role that this position can provide to the Business and Operations Manager and Bridge Manager, with the addition of a staff deployment and gantry training responsibility. This change covers aspects of the post that is currently provided by the Acting Deputy Bridge Manager. The proposed Bridge Inspector job description is included at appendix 4. The post has been subject to Job Evaluation by Dundee City Council HR team.
 - 5.10 The Bridge Manager aims to make this change on 1 September 2024. The Bridge Inspector has been consulted on this change to his post and is in agreement. The proposed staffing structure is included at appendix 2.

6 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 CONSULTATIONS

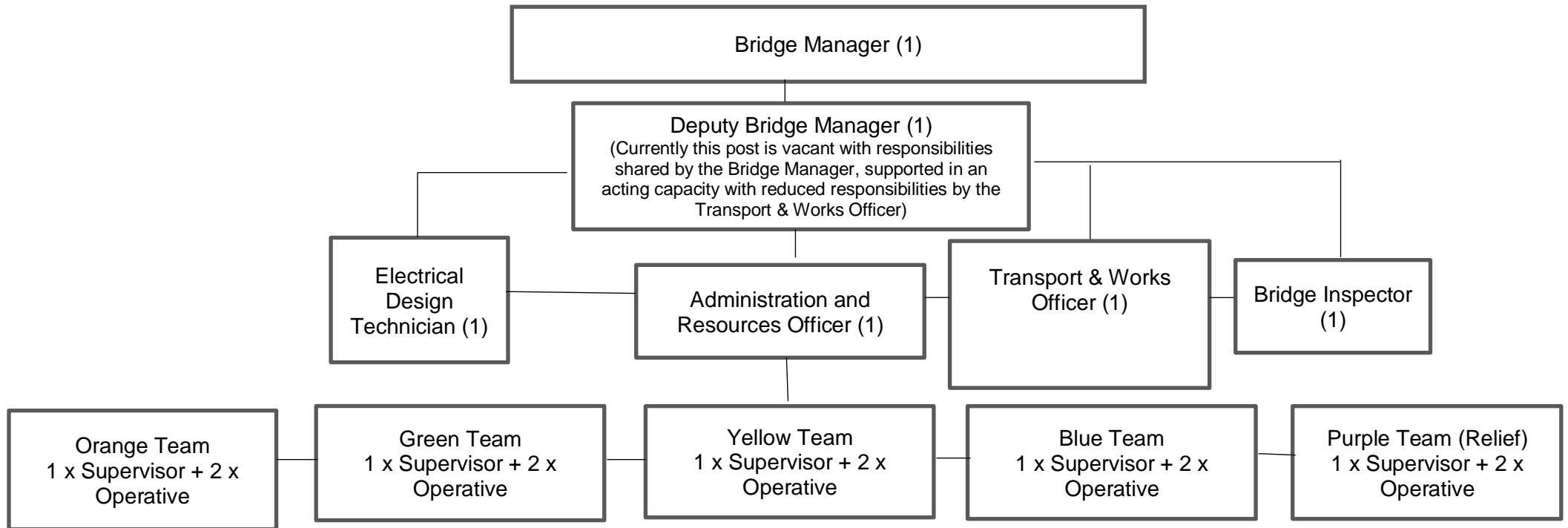
- 7.1 The Clerk, Treasurer and Engineer to the Board have been consulted in the preparation of this report and agree with the contents.

8 BACKGROUND PAPERS

- 9.1 None.

ALAN HUTCHISON
BRIDGE MANAGER
28 MAY 2024

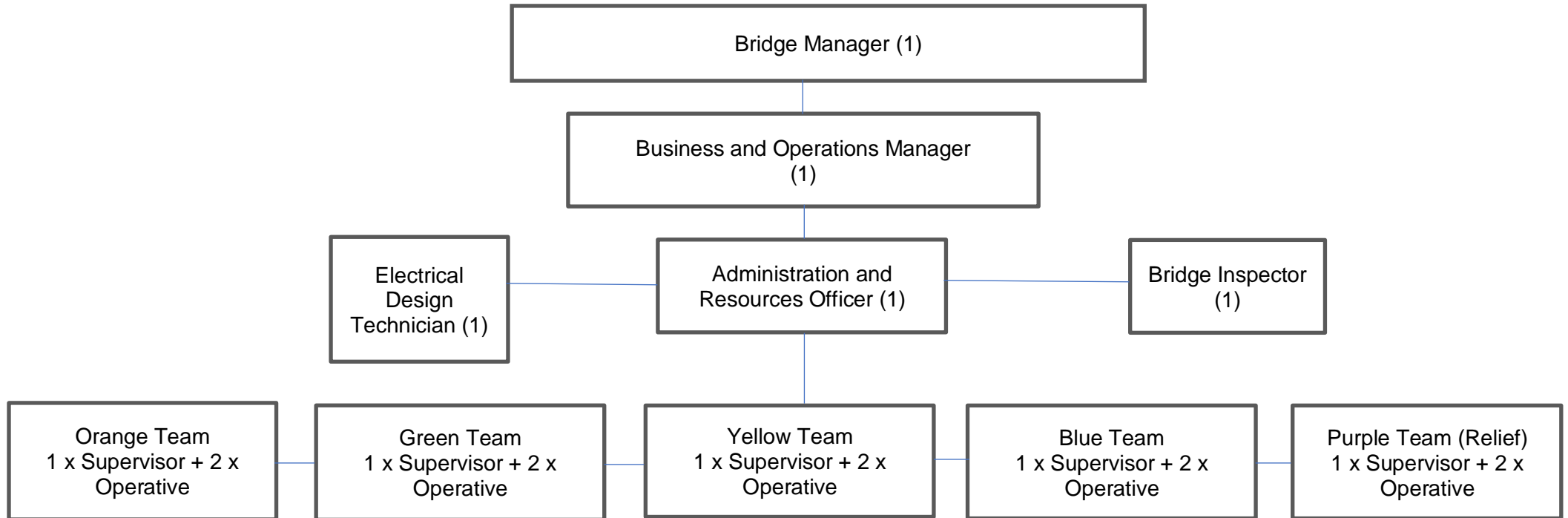
Appendix 1

**TAY ROAD BRIDGE
ORGANISATION STRUCTURE AT MAY 2024**

Number of Employees in this structure = 21

Appendix 2

**TAY ROAD BRIDGE
PROPOSED ORGANISATION STRUCTURE AT SEPTEMBER 2024**



Number of Employees in this structure = 20

Appendix 3

JOB DESCRIPTION - TAY ROAD BRIDGE

IDENTIFICATION

Post Title:	Business and Operations Manager	Post Ref.:
Section:	Management	Grade: 9
Responsible to:	Bridge Manager	
Responsible for:	The Bridge Inspection, Administrative, Electrical (maintenance) and Operations team members.	

JOB PURPOSE

To be responsible for the performance, efficiency, and development of operational and business-related services within the Tay Road Bridge Joint Board, with particular emphasis for leading on, developing, and managing financial budgets, key areas of human resource, corporate governance, data protection, freedom of information, equality and diversity, complaints, record management and other management related bridge policies.

PRINCIPAL WORKING CONTACTS

Bridge Manager
 Bridge Inspector
 Resources and Administration Officer
 Electrical Design Technician
 Operations Team
 Contractors and Consultants
 Local Authority Service Providers
 Trade Union Officials
 Occupational Health Providers
 Elected Members

MAIN DUTIES

- 1 Lead the Tay Road Bridge Joint Board (TRBJB) on all Operational Matters, supporting the Board's strategic objectives.
- 2 Take responsibility for the development of sustainable operational plans, service delivery and development to ensure that the TRBJB provides Best Value and compliance with all statutory responsibilities, national legislation, standing orders and delegated authority.
- 3 Develop, implement, and review Board and Operational procedures and guidance to seek opportunities to drive continuous improvement of service delivery.
- 4 Responsible for the preparation and content of reports, strategic plans, other documents, briefings, and present these at Board meetings.
- 5 Work effectively and develop relationships with Trade Unions to support regular consultation and negotiation as appropriate, exercising negotiating and persuading skills.

- 6 Establish and maintain a framework of professional relationships across the HR functions of member councils.
- 7 Present information clearly and effectively on matters of relevance to the role with partners and stakeholders.
- 8 Communicate TRBJB policies to staff, including training, and briefing elected members as required.
- 9 Undertake disciplinary hearings for staff.
- 10 Lead and undertake the development, implementation and maintenance of staff performance and support reviews.
- 11 Develop and maintain areas of policy to promote health and attendance of staff and provide appropriate support to staff covering all aspects of health, both physical and emotional.
- 12 Promote staff development and CPD through the training, coaching and encouragement of individuals. Lead and support the Administration and Resources Officer in the development of individual staff training programmes for all TRBJB staff.
- 13 Provide support and guidance to the Bridge Inspector and Administration and Resources Officer on a day-to-day basis to ensure the efficient deployment of Tay Road Bridge Inspection and Operations staff in accordance with general/specific direction of the TRBJB.
- 14 Manage arrangements for key risks within the service, in compliance with the Board's risk management policy and framework.
- 15 Undertake formal incident investigations and reporting.
- 16 Maintain the TRBJB's compliance with data protection laws, liaising with local authority partners, including The Data Protection and Information Manager at Dundee City Council, to achieve this, and deal with Freedom of Information (FOISA) requests.
- 17 Direct the Administration and Resources Officer in all aspects of all records and day-to-day contracts management.
- 18 Ability to lead on the preparation of tender specifications and negotiate with Contractors or Consultants.
- 19 Take responsibility for financial management, taking the lead on planning and managing the Board's revenue budget, contributing to, and influencing revenue budget negotiations with Scottish Government.
- 20 Take responsibility for dealing with public enquiries and develop and maintain the TRBJB complaints procedure.
- 21 Undertake a leading role in liaising with third party organisations regarding internal and external audits.
- 22 Develop and nurture existing partnership working relationships and search for opportunities to develop new relationships to enhance TRBJB service delivery.
- 23 Deputise for the Bridge Manager as required.

OTHER DUTIES

This job description is a broad picture of the post at the date of preparation. It is not an exhaustive list of all possible duties, and it is recognised that jobs change and evolve over time. You will undertake any duties consistent with your position as a key member of staff in the organisation. Consequently, this is not a contractual document and the postholder will be required to carry out any other duties to the equivalent level that are necessary to fulfil the purpose of the job.

Date prepared: 21/05/2024

Authorised:

If you have any queries regarding this vacancy, please contact Mr A Hutchison, Bridge Manager, Tay Road Bridge Joint Board, Telephone No (01382) 433044

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PERSON SPECIFICATION

PORTAL ID NO: _____

POST TITLE: Business & Operations Manager

DIVISION/DEPARTMENT SECTION: Management

	ESSENTIAL REQUIREMENTS	DESIRABLE REQUIREMENTS	METHOD OF ASSESSMENT
PROFESSIONAL/ EDUCATIONAL QUALIFICATIONS	Degree or equivalent in a relevant subject area	Management/ or HR related degree or equivalent Membership, or Associate Membership, of ICE or MCIHT	Application form /certificates /references
RELEVANT WORK/OTHER EXPERIENCE	<p>Experience in Human Resources (HR) policy development</p> <p>Experience of HR/management within construction and/or transportation sector.</p> <p>Considerable experience in HR operational work</p> <p>Experience of supporting and implementing organisational change</p> <p>Experience of working with trade unions</p> <p>Excellent report writing skills.</p> <p>Considerable experience of undertaking staff disciplinary hearings</p> <p>Considerable experience of Word/Excel/Outlook/Share Point/One drive computer programmes.</p> <p>Considerable experience in a management role in directing, managing and supporting staff</p>	<p>Knowledge of Data Protection policy and practice</p> <p>Experience in public sector organisation development</p> <p>Ability to adapt and develop Scottish and UK guidance/legislation.</p> <p>Understanding of issues affecting Scottish local government.</p> <p>Preparation of tender specifications</p> <p>Experience of interaction with elected officials</p> <p>Experience of planning and managing budgets</p> <p>Experience of undertaking risk assessments</p>	Application form /interview

PARTICULAR SKILLS/ABILITIES	<p>Excellent oral and written communication skills.</p> <p>Excellent organisational skills.</p> <p>Ability to adapt to evolving IT and changes to working practices</p> <p>Negotiating skills and the ability to influence others</p> <p>Use your own initiative/able to work with limited supervision</p> <p>Demonstrate a flexible approach to change.</p>	<p>Experience in dealing with the public.</p>	<p>Application form/interview/references</p>
PERSONAL QUALITIES	<p>Capable of working under pressure</p> <p>Ability to direct and monitor others in their daily work tasks</p> <p>Ability to work in a team environment and work with people at all levels</p> <p>Show attention to detail</p> <p>Ability to deal with conflicting demands</p> <p>Articulate and approachable</p> <p>You must have a flexible attitude to work</p> <p>Confidence in fostering relationships with partner/external organisations</p>		<p>Interview/references</p>
ANY ADDITIONAL JOB RELATED REQUIREMENTS			

Appendix 4**JOB DESCRIPTION - TAY ROAD BRIDGE****IDENTIFICATION**

Post Title:	Bridge Inspector	Post Ref.:
Section:		Grade: 6
Responsible to:	Bridge Manager/Business and Operations Manager	
Responsible for:	Operatives	

JOB PURPOSE

To assist the Bridge Manager/Business and Operations Manager in the day-to-day safe operation of the Tay Road Bridge and to assist in the inspection and preparation of maintenance programmes.

PRINCIPAL WORKING CONTACTS

Bridge Manager
Deputy Bridge Manager
Resources and Administration Officer
Engineer to the Board
Operations Team

MAIN DUTIES

- 1 Assist the Bridge Manager in the compilation of inspection and maintenance programmes for the bridge in accordance with the Design Manual for Roads and Bridges, and The Roads Liaison Group Code of Practice "Well-managed highway infrastructure", and other appropriate industry standards and guidance.
- 2 Undertake inspection of the bridge and associated infrastructure and Board property in accordance with the Design Manual for Roads and Bridges and other appropriate industry standards and guidance as directed by the Bridge Manager.
- 3 Adhere to bridge safety policy and the Board's health and safety standards.
- 4 Ensure the efficient deployment of Tay Road Bridge Operatives and Supervisors. Assist the Bridge Manager/Business and Operations Manager in the management and direction of bridge personnel in accordance with general/specific direction of the Board.

- 5 Assist the Bridge Manager in the proper Asset Management of the bridge and associated infrastructure and Board property in accordance with appropriate industry standards and guidance.
- 6 Develop and maintain effective communication between all teams.
- 7 Check Inspection, Maintenance, and Operations teams daily reports and take-action on minor matters and refer more serious matters to the Business and Operations Manager.
- 8 Investigate new methods of working, equipment etc making recommendations to the Bridge Manager. Undertake all necessary training and tasks to implement agreed recommendations.
- 9 Promote staff development and CPD through the training, coaching and encouragement of individuals.
- 10 As required assist in the preparation of tender specifications and negotiations with Contractors or Consultants.
- 11 Assist the Bridge Manager in ensuring that all maintenance stores and workshop areas conform to current safety requirements and those standards set by management.
- 12 Ensure that all vehicles, gantries, plant and equipment is operated and maintained in a safe and appropriate manner and to take responsibility for making sure all insurance inspections are completed and all insurance inspector recommendations are appropriately acted upon timeously. This includes making sure all equipment certification (e.g., MOT's) are up-to-date and appropriate.
- 13 In conjunction with the Bridge Manager, assist in maintaining bridge health and safety policy and implementation and help ensure that the Board's health and safety standards and procedures are current and in accordance with industry standards.
- 14 Assist the Bridge Manager in undertaking formal incident investigations and reporting.
- 15 Ensure that all maintenance stores and workshop areas conform to current safety requirements and those standards set by management.
- 16 Deputise for Business and Operations Manager as required to cover holiday and sickness absence.
- 17 Deputise for Control Room Supervisor as required to cover holiday and sickness absence, working the supervisor's 12-hour shift pattern to meet service expectations. This will involve supervision of bridge operatives.
- 18 Take responsibility for ensuring sufficient stocks of consumable materials such as de-icing fluid are maintained at the appropriate levels.

- 19 Provide assistance for the Operatives in dealing with emergency incidents and traffic management on bridge i.e. high winds, accidents, winter conditions etc and provide support in dealing with out of hours emergencies.
- 20 The safe operation of the under-bridge gantries for inspection and maintenance as per Tay Road Bridge procedures.
- 21 Take full ownership and responsibility for training staff to drive the two under bridge inspection gantries and ensuring that they are competent to become spotters and drivers. Monitor staff performance in this regard and offer additional training as required.
- 22 Undertake the role as qualified Traffic Management Foreman responsible for a team of ten and also take responsibility for driving and operating an 18 Tonne Impact Protection Vehicle (as an advance sign vehicle foreman driver and mobile lane closure operative) on the Tay Road Bridge, (classified as a High Speed Dual Carriageway), in accordance with Tay Road Bridge Safe Systems of Work to permit isolation of breakdowns, debris, accidents, and for other operational purposes as required by the TRBJB.
- 23 Assisting with the general maintenance, painting and servicing of the gantries.
- 24 Overseeing safe systems of work for contractors working from gantries.
- 25 Assist with aspects of formal training and the preparation, production and presentation of structured lesson plans.
- 26 Working at height; working over water; working in all locations on the structure, in exposed positions and enclosed spaces; working on a live roadway.
- 27 To operate powered hand tools, minor plant and machinery as required and in accordance with Tay Road Bridge procedures.

OTHER DUTIES

This job description is a broad picture of the post at the date of preparation. It is not an exhaustive list of all possible duties and it is recognised that jobs change and evolve over time. Consequently, this is not a contractual document and the post holder will be required to carry out any other duties to the equivalent level that are necessary to fulfil the purpose of the job.

Date prepared: 08/02/2024
Date printed:
Authorised:

If you have any queries regarding this vacancy, please contact Mr A Hutchison, Bridge Manager, Tay Road Bridge Joint Board, Telephone No (01382) 433044.

PERSON SPECIFICATION

PORTAL ID NO: _____

POST TITLE: Bridge Inspector

DIVISION/DEPARTMENT SECTION: Maintenance

	ESSENTIAL REQUIREMENTS	DESIRABLE REQUIREMENTS	METHOD OF ASSESSMENT
PROFESSIONAL/ EDUCATIONAL QUALIFICATIONS	3 standard grades or equivalent at level 3 or above	HNC in related discipline LGV HGV – Truck Driver Class 2 (category C) Foreman's Ticket for National Highway Sector Scheme (NHSS) 12A/B	Application form /certificates /references
RELEVANT WORK/OTHER EXPERIENCE	Experience of maintenance and inspection of concrete and steel bridges and structures. Working knowledge of the Design Manual for Roads and Bridges and other roads/bridge guidance. Experience in preparing inspection and maintenance programmes. Knowledge and experience of current Health & Safety matters.	Experience of Bridge Inspection and Maintenance. Experience in preparing inspection and maintenance programmes. Working knowledge of the Design Manual for Roads and Bridges and other bridge guidance. Experience of Asset Management. Computer literate with experience in use of computer systems, eg MS Office, MS Excel, etc.	Application form /interview
PARTICULAR SKILLS/ABILITIES	Good oral and written communication skills. Good organisational skills Ability to work unsupervised or as part of a team Cover reasonable distance on foot	Experience in dealing with the public	Application form/interview/references
PERSONAL QUALITIES	Ability to display initiative.	Ability to direct and monitor others in their daily work tasks	Interview/references

	<p>Capable of working unsupervised.</p> <p>Capable of working under pressure.</p> <p>Ability to work in a team environment and work with people at all levels.</p> <p>Show attention to detail.</p> <p>Ability to deal with conflicting demands.</p> <p>Must have a flexible attitude to work and be able to adapt to new methods of working.</p>		
ANY ADDITIONAL JOB RELATED REQUIREMENTS	<p>Full UK Driving License</p> <p>Undertake training in the operation and use of the Tay Road Bridge Gantries and undertake and pass a test to confirm competence.</p> <p>Undertake Bridge Inspector Training and undertake and pass a test of competence.</p> <p>Be on call and work out-of-hours and unsociable hours and overtime</p> <p>Ability to work Outdoors, in confined spaces, on gantries and other access arrangements.</p>		Interview

ITEM No ...6.....

REPORT TO: TAY ROAD BRIDGE JOINT BOARD - 10 JUNE 2024

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

REPORT BY: BRIDGE MANAGER

REPORT NO: TRB16-2024

1.0 PURPOSE OF REPORT

- 1.1 This report is in response to the Annual Report, reference 2024/06, prepared by the Board's Internal Auditor, Henderson Loggie, on Partnership Working; Capital Projects; Contract Management and previous Audit follow-up reviews. 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 BACKGROUNDIntroduction

- 4.1 The Board's Internal Audit Needs Assessment and Strategic Plan 2022 – 2025 (Report No. TRB20-2022, reported to September 2022 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 September 2023 resulted in an internal audit programme for 2023/24, detailed in Henderson Loggie report 2024/01 - Internal Audit Annual Plan 2023/24 (Report No. TRB-23-2023, reported to September 2023 Board). This programme confirmed that Partnership Working, Capital Projects, Contract Management and previous Audit follow-up reviews were areas of risk to be reviewed in 2023/24.

5.0 REPORT**5.1 Internal Auditor's Annual Report (Appendix 1)**

- i) The Internal Auditor's Annual Report, reference 2024/06, 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:

2024/02	Contract Management (reported to March 2024 Board, TRB-7-2024)
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2024/03	Partnership Working (appendix 2)
2023/04	Follow-up Reviews (appendix 3)
2024/05	Capital Projects Review (appendix 4)

Overall, no significant issues identifying major internal control weaknesses were identified and all areas audited were deemed to have a “Good or Satisfactory” 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 – 4

5.2 Priority 3 Action Points

- 5.2.2 The following recommendations in report reference 2024/02 Contract Management were agreed:
 - 5.2.3 The Contract spreadsheet should be enhanced by including descriptions of the level and the nature of risks for each, which should be linked to any relevant risk assessments.
 - 5.2.4 Clear, measurable, attainable, and realistic performance standards should be determined for all high-risk contracts, with clear measures of good performance identified. Contract Managers should refer directly to these agreed performance metrics in assessing supplier performance.
 - 5.2.5 The Board should ensure that, for high-risk contracts, it implements regular review meetings with the supplier’s representatives to monitor actual performance against contracted performance levels. As described in the Contract Management Procedure, these meetings should be held at a frequency which reflects the scale and complexity of the contract, taking into account the risk of suboptimal performance impacting upon the Board’s ability to maintain service delivery to bridge users. Performance reviews should take place at least annually.
- 5.2.6 The following recommendation in report reference 2024/04 Follow-up Reviews was confirmed as partially implemented:
 - 5.2.7 Management should ensure that the Health and Safety Policy, as well as the Employee Health and Safety Handbook, contain further information and signposting on the support services and resources already offered by the organisation to staff regarding mental health, wellbeing, and stress.
- 5.2.8 The Bridge Manager’s update in March 2024 noted the following:

- 5.2.9 The Health & Safety Policy was updated in November 2023 to reflect that the Board offers occupational health services, counselling, and physiotherapy services. The H&S Employee Handbook will be updated to reflect this as part of a wholesale review of the document later in 2024. In the meantime, emails were issued to staff to confirm that help is available if required and to reassure them of the Board's commitment to this support. This was also noted at the [staff] H&S committee [meeting] in Dec. 2023.

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 agree with the content.

8.0 BACKGROUND PAPERS

- 8.1 None

ALAN HUTCHISON
BRIDGE MANAGER
28 MAY 2024

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Tay Road Bridge Joint Board

Annual Report to the Joint Board and the Bridge Manager on the Provision of Internal Audit Services for 2023/24

Internal Audit report No: 2024/06

Draft issued: 22 May 2024

Final issued: 23 May 2024



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Annual Report and Opinion

Introduction

- 1.1 We were formally re-appointed in June 2022 as internal auditors of Tay Road Bridge Joint Board ('the Board') for the period 1 April 2022 to 31 March 2025. This report summarises the internal audit work performed during 2023/24.
- 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 2022/23 (internal audit report 2023/01, issued in August 2022). 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 2022/23 to 2024/25. 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 for 2023/24 reflected the allocation of days shown in Year 2 of the Strategic Plan 2022 to 2025, with no changes made.
- 1.4 The work delivered in the year followed that set out in the Annual Plan for 2023/24. 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.

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 concluded in June 2019, when we were part of the MHA network, 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 2023, 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 2023/24. All internal audit reports issued during 2023/24 concluded that systems met control objectives or met control objectives with some minor weaknesses or opportunities for improvement, and therefore provided good assurance.
- 1.11 During 2023/24 the Board made good progress in implementing the previous internal audit recommendations, with two (67%) of the three recommendations examined classified as 'fully implemented'. One (33%) recommendation from internal audit report 2023/04 – Health, Safety and Wellbeing, was assessed as 'partially implemented', and is expected to be completed when the Health & Safety Employee Handbook is reviewed and updated later in 2024.
- 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 2023/24, and in previous years since our initial appointment.

Reports Submitted

Number	Title	Overall Grade	Recommendations	Priority 1	Priority 2	Priority 3
2024/01	Annual Plan 2023/24	N/A	N/A	N/A	N/A	N/
2024/02	Contract Management	Satisfactory	3	-	-	3
2024/03	Partnership Working	Good	-	-	-	-
2024/04	Follow-Up Reviews	N/A	1 of 3 recommendations required further action	-	-	1
2024/05	Capital Projects	Good	-	-	-	-

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

2024/01 – Annual Plan 2023/24

Final Issued – September 2023

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 2024. The plan was based on the proposed allocation of audit days for 2023/24 set out in the Audit Needs Assessment and Strategic Plan 2022 to 2025. The preparation of the Strategic Plan involved dialogue with the Bridge Manager.

2024/02 – Contract Management

This audit reviewed the arrangements in place within the Board for the management of contracts with suppliers to ensure compliance with terms and conditions, adequate operational performance, and minimisation of risks.

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

Strengths

- A Contract Spreadsheet is maintained, which acts as a database of all active contracts in place, and this is accessible by all Contract Managers. It is kept up to date throughout the year, and provides essential information on each contract, in addition to summary assessment of each supplier's performance;
- Due to the small size of the organisation, and the Bridge Manager's familiarity with most active contracts, communication between the individual Contract Managers is frequent and direct, with suppliers' performance regularly monitored through discussions between the Board's staff;
- Any relevant communication with suppliers, with regard to their performance, is documented and securely stored in individual supplier folders on the Board's shared drive. It was noted that only the Bridge Manager, Deputy Bridge Manager, and Administration & Resources Officer have access to this shared drive. This means that the information can be readily accessed and referenced;
- The contract management processes utilised are proportionate to the size of the organisation; and
- Action plans for improvement in supplier performance are agreed with the supplier, in those instances where pervasive and significant issues with supplier's performance have been identified.

Weaknesses

- The Contract Spreadsheet does not note the level and nature of risk for each contract, as prescribed within the Contract Management Procedure;
- The expected performance standards for each supplier, against which actual performance can be measured, are not described on the Contract Spreadsheet, and performance notes do not link directly to any key performance indicators established; and
- There are no formal regular performance reviews carried out with the suppliers for high-risk contracts, as prescribed within the Contract Management Procedure. Instead, these reviews are carried out on an ad hoc basis as and when any issues with supplier performance are identified.

Final Issued – February 2024	Overall grade: Satisfactory
The overall objective was to obtain reasonable assurance that:	
1. The Board maintains a database of all contracts, monitors for compliance with its contract management process and provides adequate management information on the performance of its agreed contracts.	Satisfactory
2. All awarded contracts have clear, measurable, attainable, and realistic (proportionate and relevant) performance standards which are documented to monitor performance of the contractor.	Satisfactory
3. Regular performance reviews take place with the contractor to assess performance against the agreed performance standards, with the review and its outcomes adequately documented.	Satisfactory
4. Any agreed action plan to improve performance is monitored and assessed, with the outcomes adequately documented.	Good



2024/03 – Partnership Working

The scope of this audit was to carry out a high-level review of the effectiveness of the Board’s partnership working arrangements with its constituent local authorities and other parties.

The overall objective of the audit was to establish the extent to which the Board’s arrangements for partnership working are designed to achieve, and are actually delivering, Best Value.

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

Strengths

- The Joint Board members play a crucial role in identifying opportunities for the Board to engage in partnership working with various departments in the constituent councils, as well as other public bodies, charities, and local communities. They are able to facilitate links between the Board’s management and other entities which assist the Board in achieving its own strategic goals as well as the partnerships’ shared priorities, contributing towards Best Value.
- The Board has close partnership relations with the constituent councils. A number of Service Level Agreements (SLAs) have been established with Dundee City Council for provision of services which the Board would not otherwise have the capability to fully manage itself.
- The Board is involved in partnerships in its capacity as a Roads Authority and in relation to traffic management, such as the trunk road network, liaison with local bus companies, businesses, and event organisers. These partnerships ensure that the Board is able to coordinate traffic management and restrictions with the relevant parties and continue providing a safe, reliable, and efficient crossing of the bridge.
- The Board takes part in regular meetings of the Safety Advisory Group, Tayside Local Resilience Partnership (Rescue Subgroup), and actively liaises with the emergency services to ensure alignment on appropriate emergency and breakdown response arrangements. Comprehensive guidance is provided to the emergency services on major planned road works to ensure uninterrupted access to the bridge.

Final Issued – April 2024	Overall grade: Good
Secondary objectives were to ensure that:	
1. There are effective governance arrangements for the review, monitoring and reporting for strategic partnerships.	Good
2. The Board has agreed a set of measures and targets to track progress and demonstrate impact of partnership working, and there are good arrangements with partners for managing and reporting performance.	Good
3. The Board has along with its partners set and agreed priorities and is committed to delivering them.	Good
4. The Board understands the resources needed to deliver its partnership priorities and works well with partners to align its funding, assets and staffing in a sustainable framework.	Good



2024/03 – Partnership Working (continued)***Strengths (continued)***

- The Board places significant focus on the suicide prevention arrangements in place and utilises partnership working to a significant degree to enhance these, as demonstrated by participating in the Locations of Concern meetings facilitated by the Fife Health and Social Care Partnership, and the Board-led project: 'Changing the Narrative and Improving Safety Messaging on the Tay Road Bridge' which involved support from a number of partners.
- The Board enthusiastically establishes partnerships with charities, educational bodies, and local societies, as evidenced by installing signage advertising the Kiltwalk fundraising event and the SHARE medical research initiative, appointing student engineers for summer placements and holding lectures and talks at local universities and schools, giving tours of the bridge to the Rotary Club and enabling Get Out Get Active Tayside to utilise spaces around the bridge for an activity day. These partnerships utilise relatively few resources and aid the Board in achieving its own strategic objectives.
- The Board takes a proportional approach to tracking progress and demonstrating impact of partnership working and has good arrangements with partners for managing and reporting performance. The Board's partnership outcomes are evidence-based and focus on the needs of bridge users and various partners.
- The Board ensures that any resources it commits to partnership working contribute towards its own strategic objectives in a sustainable manner and Best Value is achieved and maintained. Resource allocation decisions are made collaboratively, with adequate input from the Board.

Opportunity for Improvement

- The scrutiny and accountability arrangements for key strategic and operational partnerships, such as those with Dundee City Council and Tayside Contracts, are not formally documented, including how the quality of services provided under the SLAs is monitored. An action had been identified in the Board's 2023/24 Improvement Agenda to introduce more regular 'meetings with service providers to assess the quality of services provided under SLAs', although the implementation of this has been delayed due to prioritisation of the carriageway resurfacing works. It will now be carried forward to the 2024/25 Improvement Agenda, with a revised completion date of 1 July 2024. Due to action already being taken, we have not raised a corresponding recommendation in this report.

2024/04 – Follow-Up Reviews**Final Issued – April 2024**

We carried out a follow-up review of the recommendations made in the following Internal Audit reports from 2022/23:

- Internal Audit Report 2023/04 – Health, Safety & Wellbeing; and
- Internal Audit Report 2023/06 – Follow Up Reviews 2022/23.

Reports 2023/01 – ANA and Strategic Plan; 2023/02 – Annual Plan; 2023/03 – Corporate Planning; 2023/05 – Capital Projects; and 2023/07 – Annual Report 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 implementing the previous internal audit recommendations, with two (67%) of the three recommendations examined classified as 'fully implemented'. One (33%) recommendation from internal audit report 2023/04 – Health, Safety and Wellbeing, was assessed as 'partially implemented', and is expected to be completed when the Health & Safety Employee Handbook is reviewed and updated later in 2024. Our findings from each of the follow-up reviews has been summarised below:

From Original Reports			From Follow-Up Work Performed			
Area	Rec. Priority	Number Agreed	Fully Implemented	Partially Implemented	Little or No Progress Made	Not Past Agreed Completion Date
2023/04 – Health, Safety & Wellbeing	1	-	-	-	-	-
	2	-	-	-	-	-
	3	2	1	1	-	-
Total		2	1	1	-	-
2023/06 – Follow Up Reviews 2022/23	1	-	-	-	-	-
	2	-	-	-	-	-
	3	1	1	-	-	-
Total		1	1	-	-	-
Grand Totals		3	2	1	-	-



2024/05 – Capital Projects

The overall objective was to review the carriageway resurfacing project at a key stage in its lifecycle to provide assurance that it is ready to progress to the next stage. Stages are:

- Business Justification
- Delivery Strategy
- Investment Decision
- Readiness for Service
- Operations Review and Benefits Realisation

Ahead of the resurfacing works, which commenced in June 2023, internal audit report 2023/05 – Capital Projects, issued in May 2023, focused on the initial three stages. With the project expected to complete in 2024, this review focused on the Readiness for Service and Operations Review and Benefits Realisation stages.

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

Strengths

- The project's Business Case has remained valid, and the Board has managed any changes to scope, programme, or specifications effectively. Modifications to the project's programme are appropriately reviewed and agreed;
- The Board utilises an NEC3 Engineering and Construction Contract with Volker to support the delivery of the project. The contract framework assists the Board in documenting all decision-relevant aspects of the project and ensuring a mutual understanding of the goals, requirements, and approach between the Board, WSP, and Volker;
- The contraflow traffic management system in place has worked as intended and this has enabled the Board to meet the needs of different stakeholders throughout the construction works. Cooperation and communication with stakeholders such as emergency services, bus operators, and the general public are taken very seriously, and any concerns raised by them are addressed to the best of the Board's ability;
- The Board has ensured that it has access to appropriate skills and expertise to manage the project by recruiting a Resident Engineer under the Service Level Agreement with Dundee City Council, with a focus on contract management and quality control;

Final Issued – May 2024	Overall grade: Good
The overall objective was to obtain reasonable assurance that:	
1. The carriageway resurfacing project has been appropriately managed and in line with best practice.	Good



2024/05 – Capital Projects (continued)**Strengths (continued)**

- There are robust risk management processes in place, and the Board has adequately identified and controlled both the design and construction risks. The Design Risk Management Schedule and the Early Warning Register and Risk Register are utilised to ensure that risks are documented, actions are agreed and assigned to specific action owners, and the implementation of these is monitored;
- Weekly Progress Meetings are held between the Board, WSP, and Volker;
- Lessons learned from phase 1 of the works were examined, discussed with the relevant stakeholders, and incorporated into the planning for phase 2 of the works;
- The Board employs adequate quality control arrangements to ensure the project's intended outcomes are achieved. Quality is primarily overseen by the Resident Engineer who observes the work undertaken by the contractors on a daily basis, monitors it for any defects or deficiencies, and reviews records of the work completed to ensure it was carried out to the Board's satisfaction. Defect Notification sheets, Early Warning Notices, and Site Inspection Sheets are in use to document problems and address them appropriately in a timely manner;
- WSP developed detailed testing specifications to measure the structural, functional, and safety aspects of the works. Comprehensive testing has been carried out throughout the project and the commissioning arrangements are appropriate. Contingencies have been considered in case the project requires further funding or its completion is delayed; and
- The contractors are paid on the basis of bills of quantity with all the work completed fully itemised, reviewed, and signed off prior to payment. All compensation events are evidenced. The Bridge Manager and the Senior Accountant at Dundee City Council monitor the budget closely and this is reported on to the Joint Board at each meeting. The project expenditure to date at the time of our review was in line with the agreed budget.

Weaknesses

- There were no significant weaknesses noted during our review.

Time Spent - Actual v Budget 2023/24

	Report number	Planned days	Actual days feed	Days to fee at May 2024	Days to spend / WIP	Variance
Reputation						
Partnership Working	2024/03	4	4	-	-	-
Estates and Facilities						
Capital Projects	2024/05	4	-	4	-	-
Financial Issues						
Contract Management	2024/02	4	4	-	-	-
Other Audit Activities						
Management & planning, attendance at Joint Board meetings & liaising with external audit	2024/01	2	1	1	-	-
Follow Up Reviews	2024/04	1	1	-	-	-
Total		<u>15</u> =====	<u>10</u> =====	<u>5</u> =====	<u>-</u> =====	<u>-</u> =====



Operational Plan for 2024/25

- 5.1 Following our re-appointment as internal auditors for the period from 1 April 2022 to 31 March 2025 we prepared an Audit Needs Assessment and Strategic Plan for 2022 to 2025 (internal audit report 2023/01, issued in August 2022).
- 5.2 The following is an extract from the Strategic Plan, in relation to 2024/25. This will be discussed with management and updated if appropriate before being finalised for next year.

Proposed Allocation of Audit Days 2024/25:

Audit Area	Risk Register Ref.	2024/25 Days
Staffing Issues		
Payroll	7, 9	4
Financial Issues		
Procurement and Creditors / Purchasing	2, 7, 9	4
Organisational Issues		
Corporate Governance	7	4
Other Audit Activities		
Management & planning, attendance at Joint Board meetings & liaising with external audit		2
Follow-up		1
Total		15

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Tay Road Bridge Joint Board

Partnership Working

Internal Audit report No: 2024/03

Draft issued: 1 April 2024

Final issued: 21 April 2024



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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.



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Management Summary

Overall Level of Assurance

Good	System meets control objectives.
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Risk Assessment

This review focused on the controls in place to mitigate the following risks on the Tay Road Bridge Joint Board ('the Board') Risk Register:

- Risk 7 – Losses through poor governance (risk rating: moderate);
- Risk 8 – Failure to deliver projects to time and / or cost (risk rating: moderate); and
- Risk 9 – Lack of financial resources (risk rating: moderate).

Background

As part of the Internal Audit programme at the Board for 2023/24 we carried out a review of the arrangements in place for partnership working. 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 Bridge Manager that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

Partnership working involves collaborative efforts between different organisations aiming to achieve shared goals. It enables public bodies to pool their resources and knowledge together to ensure Best Value is attained in delivering the desired outcomes. The key principles of partnership working are openness, trust and honesty, agreed shared goals and values, and regular communication between partners.

The Board has established partnerships with many different organisations, primarily its constituent local authorities, but also including road, transport and emergency agencies, educational bodies, and various charities. The partnerships that the Board is involved in aid it in providing the public with a safe, reliable, and efficient service in a sustainable manner through the achievement of shared priorities.

Scope, Objectives and Overall Findings

The scope of this audit was to carry out a high-level review of the effectiveness of the Board's partnership working arrangements with its constituent local authorities and other parties.

The overall objective of the audit was to establish the extent to which the Board's arrangements for partnership working are designed to achieve, and are actually delivering, Best Value.

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

Objective	Findings				
Secondary objectives were to ensure that:	Level of Assurance	1	2	3	Actions already planned
		No. of Agreed Actions			
1. There are effective governance arrangements for the review, monitoring and reporting for strategic partnerships.	Good	-	-	-	✓
2. The Board has agreed a set of measures and targets to track progress and demonstrate impact of partnership working, and there are good arrangements with partners for managing and reporting performance.	Good	-	-	-	✓
3. The Board has along with its partners set and agreed priorities and is committed to delivering them.	Good	-	-	-	
4. The Board understands the resources needed to deliver its partnership priorities and works well with partners to align its funding, assets and staffing in a sustainable framework.	Good	-	-	-	
Overall Level of Assurance	Good	-	-	-	
		System meets control objectives.			

Audit Approach

We applied, where applicable, Audit Scotland's Best Value toolkit for effective Partnership Working through discussion with the Bridge Manager and other members of the management team, as appropriate, and review of supporting information, and formed conclusions based on the evidence obtained on the effectiveness of the Board's partnership working arrangements.

Summary of Main Findings

Strengths

- The Joint Board members play a crucial role in identifying opportunities for the Board to engage in partnership working with various departments in the constituent councils, as well as other public bodies, charities, and local communities. They are able to facilitate links between the Board's management and other entities which assist the Board in achieving its own strategic goals as well as the partnerships' shared priorities, contributing towards Best Value.
- The Board has close partnership relations with the constituent councils. A number of Service Level Agreements (SLAs) have been established with Dundee City Council for provision of services which the Board would not otherwise have the capability to fully manage itself.
- The Board is involved in partnerships in its capacity as a Roads Authority and in relation to traffic management, such as the trunk road network, liaison with local bus companies, businesses, and event organisers. These partnerships ensure that the Board is able to coordinate traffic management and restrictions with the relevant parties and continue providing a safe, reliable, and efficient crossing of the bridge.
- The Board takes part in regular meetings of the Safety Advisory Group, Tayside Local Resilience Partnership (Rescue Subgroup), and actively liaises with the emergency services to ensure alignment on appropriate emergency and breakdown response arrangements. Comprehensive guidance is provided to the emergency services on major planned road works to ensure uninterrupted access to the bridge.
- The Board places significant focus on the suicide prevention arrangements in place and utilises partnership working to a significant degree to enhance these, as demonstrated by participating in the Locations of Concern meetings facilitated by the Fife Health and Social Care Partnership, and the Board-led project: 'Changing the Narrative and Improving Safety Messaging on the Tay Road Bridge' which involved support from a number of partners.
- The Board enthusiastically establishes partnerships with charities, educational bodies, and local societies, as evidenced by installing signage advertising the Kiltwalk fundraising event and the SHARE medical research initiative, appointing student engineers for summer placements and holding lectures and talks at local universities and schools, giving tours of the bridge to the Rotary Club and enabling Get Out Get Active Tayside to utilise spaces around the bridge for an activity day. These partnerships utilise relatively few resources and aid the Board in achieving its own strategic objectives.
- The Board takes a proportional approach to tracking progress and demonstrating impact of partnership working and has good arrangements with partners for managing and reporting performance. The Board's partnership outcomes are evidence-based and focus on the needs of bridge users and various partners.
- The Board ensures that any resources it commits to partnership working contribute towards its own strategic objectives in a sustainable manner and Best Value is achieved and maintained. Resource allocation decisions are made collaboratively, with adequate input from the Board.

Opportunity for Improvement

- The scrutiny and accountability arrangements for key strategic and operational partnerships, such as those with Dundee City Council and Tayside Contracts, are not formally documented, including how the quality of services provided under the SLAs is monitored. An action had been identified in the Board's 2023/24 Improvement Agenda to introduce more regular 'meetings with service providers to assess the quality of services provided under SLAs', although the implementation of this has been delayed due to prioritisation of the carriageway resurfacing works. It will now be carried forward to the 2024/25 Improvement Agenda, with a revised completion date of 1 July 2024. Due to action already being taken, we have not raised a corresponding recommendation in this report.

Acknowledgments

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

Main Findings

Objective 1: There are effective governance arrangements for the review, monitoring and reporting for strategic partnerships.

The Tay Road Bridge Order Confirmation Act 1991 established the Joint Board and the makeup of its members, currently consisting of six Dundee City Council members, five Fife Council members, and one Angus Council member. The Board is responsible for the operation, management and maintenance of the bridge. The constituent councils work in collaboration with the Board on a strategic and operational level in regard to capital projects on the bridge and its surroundings, traffic management, health and safety, as well as social and environmental initiatives.

The Joint Board members, having responsibility over the Board's strategy and oversight over its operational management, can identify where partnership working may enhance Best Value and are able to, as Councillors, facilitate links between the Board's management team and various departments within the constituent councils, as well as other public bodies, charities, and local communities. These links allow management to establish partnerships which assist the Board in achieving its own objectives as well as the partnerships' shared priorities. Partnerships are not specifically reported on to the Joint Board unless its decision-making authority or advice is required, although any significant issues impacting the realisation of the Board's objectives arising as a result of the partnership working arrangements in place would be reported.

The Clerk, Engineer and Treasurer appointed to the Board are all staff members of Dundee City Council, which is the Board's primary strategic and operational partner, and a number of Service Level Agreements (SLAs) have been established for the provision of the following services to the Board which it otherwise would not have the capacity to fully manage itself:

- Engineering services, including major repairs and refurbishment, inspections, nomination and recommendation of specialist Consulting Engineers and contractors, vetting of tenders received, and supervision;
- Corporate services, including banking, treasury management, business support, insurance and risk management, payroll and management information support, financial accounting and budgetary control, creditors control, and procurement;
- Legal services, including advice, conveyancing, traffic orders, litigation, attendance at meetings, in addition to information governance and committee services;
- Human Resources services; and
- Statutory road works noticing, including all noticing and professional advice regarding noticing on the Scottish Road Works Register. This was identified as an area for improvement by the Scottish Road Works Commissioner when the Board was managing the noticing itself. As a result, the Bridge Manager acted and agreed with the Commissioner to have this service provided by Dundee City Council's Network Management team instead.

The Board also has an SLA with Tayside Contracts for the provision of Resilience Support, including assistance with clearing non-hazardous debris, winter maintenance, and other services. This enables the Board to provide the public with a safe and reliable crossing of the bridge on occasions when it may not otherwise be able to do so with its own staffing resources.

Objective 1: There are effective governance arrangements for the review, monitoring and reporting for strategic partnerships (continued).

An action had been identified in the Board's Improvement Agenda to introduce more regular meetings with service providers to assess the quality of services provided under the SLAs, discuss if the current arrangements are adequate and what future costs and changes may be required. The Bridge Manager meets with the Engineer and Treasurer to the Board on a quarterly basis to discuss capital works and the financial reports presented to the Joint Board and intends to meet with the Clerk to the Board at the same frequency to ensure a common understanding of and approach to any legal and administrative issues.

When possible, the Board appoints student engineers for summer placements, assisting management with tasks such as supervision of contracts, bridge inspections, preparation of reports and cataloguing of historic drawings and calculations. Moreover, these appointments maintain links with further and higher education institutions and help the students gain practical workplace experience to help them develop skills. Such appointments are approved by the Joint Board and facilitated by Dundee City Council who advertise the openings to University of Dundee, Abertay University, and Dundee and Angus College.

As a Roads Authority, the Board is involved in the Roads Authorities and Utilities Committee (Scotland) ('RAUC(S)'), and through it in the co-ordination of street works with other road authorities and utility companies. This is demonstrated by the Bridge Manager's attendance at regular RAUC(S) meetings and the upkeep of noticing on the Scottish Road Works Register, managed on the Board's behalf by Dundee City Council. The Board also maintains close partnership relations with Transport Scotland, Amey as the operator of the North-East Scotland trunk road network, and BEAR Scotland as the operator of the North-West Scotland trunk road network. The Bridge Manager participates in trunk road liaison meetings to ensure continued and safe operation of the network in regard to the bridge.

We also confirmed that the Board met with the local bus companies to consider their requirements during the bridge's planned traffic restrictions for the carriageway resurfacing works. We verified that lessons learned from phase one of the carriageway resurfacing works were discussed and phase two traffic management plans were reviewed with involvement from the bus operators. Concerns raised by the bus operators were examined and actions were agreed and implemented to address these. Additionally, the Newport Community Council and local businesses affected by the road works were informed about the Board's traffic management arrangements prior to the road works commencing, on request of one of the members of the Joint Board.

Additionally, we verified that the Bridge Manager has been participating in the traffic and transport planning meetings concerning the AIG Women's Open golf championship taking place in St Andrews in August 2024.

We noted that the Bridge Manager regularly takes part in the Safety Advisory Group meetings involving Dundee City Council and emergency services and had attended a working group meeting organised by Dundee City Council which focused on updating the City Centre Evacuation Plan. The Bridge Manager is involved in the Tayside Local Resilience Partnership and attends meetings of the Rescue Subgroup. Additionally, liaison meetings with the emergency services were organised by the Board in advance of phase one and phase two of the carriageway resurfacing works to agree on appropriate emergency and breakdown response arrangements during the traffic restrictions. A comprehensive guidance document was prepared and shared with the emergency services outlining staffing, contacts, and incident scenarios for seven different types of vehicle access requirements.

In addition to working closely with emergency services, the Board is involved in numerous partnerships in regard to suicide prevention. The Bridge Manager collaborates with the Dundee and Fife Health and Social Care Partnership, and we confirmed that they attend the Locations of Concern Group meetings which aim to reduce the risk of suicides at identified locations of concern.

Objective 1: There are effective governance arrangements for the review, monitoring and reporting for strategic partnerships (continued).

In 2021, the Board developed a project management plan for 'Changing the Narrative and Improving Safety Messaging on the Tay Road Bridge', with a budget of £50,000. The project aimed to disassociate the bridge as a cluster point for self-harm and replace it with the understanding that it is a safe community asset. The primary areas for improvement of increasing footfall around the area and introducing new amenities or activities were based on recommendations made within the Public Health England document, 'Preventing Suicide in Public Places'. To implement the project, a Suicide Steering Group was created which met regularly between February 2021 and March 2023, with the final meeting still to be arranged as it has been delayed due to the carriageway resurfacing works. This group has involved representatives from Dundee City Council, Police Scotland, Dundee and Fife Health and Social Care Partnerships, NHS, RNLI, and Get Out Get Active. At each meeting, actions were identified or followed up on to ensure achievement of the desired outcomes and improve the suicide prevention arrangements in place. As part of the project, the Board hired an artist to paint colourful murals on the columns supporting the bridge's approach from Dundee, installed new signs promoting wellbeing, and entered into a partnership with the St Andrews Botanic Garden who undertook a project for landscape management and climate-adapted planting to create a diverse habitat for native trees and plants on the Fife side of the bridge, with the view of serving educational purposes and attracting school trips, tourists, and locals, aligning with the Board's own goals of increasing footfall and introducing new activities. There is also ambition of reconvening the group with the objective of installing signage highlighting the Hope Point community wellbeing centre.

The Board has also entered into partnerships with a number of charities. For example, the Board agreed to display signs advertising the 2023 Kiltwalk fundraising event and has agreed to give a talk and tour of the bridge to members of the Rotary Club in May 2024, following on from a previous tour in July 2023. Furthermore, the Board recently agreed to fund and install signs promoting the Scottish Health Research Register and Biobank (SHARE) initiative of NHS Research Scotland, based in the Ninewells Hospital and Medical School and aiming to sign up Scots for medical research. In August 2022, the Get Out Get Active Tayside partnership between NHS Tayside and Scottish Disability Sport was enabled by the Board to use the space around the bridge for various activities.

The Board also works with various local educational institutions. The Bridge Manager is a member of the Institute of Civil Engineers, through which the Bridge Manager arranged to speak at a lecture at Abertay University in March 2024 covering the Tay Road Bridge carriageway works. Contractors carrying out the work were also involved in the lecture. Additionally, talks have been given to pupils from Morgan Academy and Balmullo Primary School, going over the bridge's history, construction, past and future projects.

The Board has a Communications Strategy in place for 2022 – 2025 which displays a commitment to proactive communication with bridge users and partners, governed by the principles of openness, timeliness, transparency, and accountability. The Strategy notes that the Bridge manager will hold meetings with partners to make sure the bridge is communicating well with them and fulfilling their needs. We verified that the Strategy was being followed in communications with partners and feedback was welcomed.

Overall, the Board participates in a number of partnerships, both strategic and operational, large-scale and small-scale, all of which aid the Board in achieving its own strategic objectives. Crucially, the Joint Board members are able to facilitate links between the Board's management and other bodies, encouraging the establishment of partnerships which can aid the Board in achieving and maintaining Best Value. The governance arrangements for reviewing, monitoring, and reporting of ongoing partnerships are adequate and proportional to the size of the organisation, with the Bridge Manager having a direct involvement in and demonstrating strong commitment to all the partnerships in place.

Objective 2: The Board has agreed a set of measures and targets to track progress and demonstrate impact of partnership working, and there are good arrangements with partners for managing and reporting performance.

The level of formality with which measures and targets are used to track progress and demonstrate impact of partnership working varies depending on the nature and scope of the partnership.

The services provided by Dundee City Council and Tayside Contracts under the SLAs are delivered on a contractual basis and are so entrenched within the Board's operations that their performance is not measured and reported on within the specific context of the partnership. Rather, the quality and value of the services provided under each SLA are assessed individually in the course of regular and generally informal monitoring. Any issues in the provision would be addressed by the Bridge Manager and reported on to the Joint Board if needed. Similar to the performance monitoring arrangements in place for external suppliers, the Board's management is expected to understand the key performance indicators for each SLA and should be able to identify when the contractual obligations are not being met, with the agreed deliverables reflected in the agreements themselves. An action had been identified in the Board's 2023/24 Improvement Agenda to introduce more regular 'meetings with service providers to assess the quality of services provided under SLAs', although the implementation of this has been delayed due to prioritisation of the carriageway resurfacing works. This will now be carried forward to the 2024/25 Improvement Agenda, with a revised completion date of 1 July 2024. Due to action already being taken, we have not raised a corresponding recommendation in this report.

Other large-scale partnerships with formally documented priorities require well-defined measures and targets to track their progress and demonstrate their impact, with stricter arrangements for managing and reporting partner performance. We confirmed that the partnerships which include the Board in their capacity as a Roads Authority or which are otherwise related to traffic management, emergency response, and suicide prevention, such as the trunk road network liaison, local bus companies liaison, Safety Advisory Group, Tayside Local Resilience Partnership, emergency services liaison, and Suicide Steering Group, all included clear objectives and measures to track their implementation. It was evidenced that regular meetings were held where ongoing and emerging risks were discussed, progress was monitored, and improvement actions were agreed, assigned to individual action owners, and followed up on to determine if the partnerships' outcomes are being achieved. Partners are expected to manage and report on their own performance which then feeds into the overall partnership's assessment of its position and further areas for improvement.

Small-scale partnerships where the impact of partnership working may be harder to demonstrate or where regular monitoring of progress is not appropriate, such as those involving charities, educational bodies, or social initiatives, have not necessarily set formal targets to assess their outcomes. They generally involve only limited resources and the key performance indicators can be challenging to set and measure. Regardless, commitments such as installing signs to advertise the Kiltwalk fundraising event or the SHARE initiative utilise relatively few of the Board's resources but contribute to the Board's strategic goals. The impact of giving lectures, talks, or tours to universities, schools, and clubs respectively is not specifically measured but demonstrates the Board's contributions to the local community and highlights the bridge as a safe community asset. In summary, the outcomes of such partnerships, even if not formally measured, can be significant, and are seen to follow the principle of Best Value for how few resources they tend to expend.

The Board's partnership outcomes and actions are evidence-based and risk-based. They focus on the needs of bridge users and various partners and are identified through collection of statistics and user feedback, data analysis, trends, expert advice etc.

Objective 3: The Board has along with its partners set and agreed priorities and is committed to delivering them.

The Board has set out its mission, values, strategic goals, and performance management arrangements in its Strategic Plan 2019 – 2024. Each partnership that the Board enters into agrees on shared priorities that the partners contribute towards, and these can be linked to the Board's own strategic objectives. The shared outcomes may not always be formally documented in a Partnership Agreement, but all partners should have a common understanding of them and the way in which each individual partner can benefit their achievement. Partnership priorities can change over time.

The services provided by Dundee City Council and Tayside Contracts to the Board under the SLAs are clearly defined and their fundamental purpose is formalised. The Board commits financial resources to ensure that these are delivered.

We verified that large-scale partnerships that the Board participates in have agreed and formalised their priorities. This includes partnerships such as the Fife Health and Social Care Partnership where Terms of Reference have been set, RAUC(S) which states its purpose on its website, Dundee City Council's Safety Advisory Group which has published a policy on its scope and responsibilities.

We confirmed that the Board-led Suicide Steering Group had clearly set objectives which were established in collaboration with the other partners. These objectives were based on guidance created by Public Health England and needs of bridge users. Key performance indicators were put in place and the achievement of them has been measured.

Priorities of small-scale partnerships are generally agreed through phone or e-mail and not formalised in a dedicated document. Regardless, we confirmed that there was adequate collaboration between partners in developing them and that the Board was strongly committed to delivering them. Such partnerships included the bus companies liaison, emergency services liaison, Kiltwalk and SHARE sign installation, and Rotary Club tour & talk.

Objective 4: The Board understands the resources needed to deliver its partnership priorities and works well with partners to align its funding, assets and staffing in a sustainable framework.

The Board's management is aware of the resources available to be committed to any partnerships thanks to the monthly Revenue Monitoring and Capital Monitoring reports received by the Bridge Manager from Dundee City Council Finance team. Funding, assets, and staffing resources in place inform the partnerships that the Board enters into and the level of contribution it is able to make towards its shared objectives. The availability of these resources is communicated to other partners before the scope and ownership of any actions utilising them is agreed.

We verified that the Board identifies opportunities for partnership working to reinforce the Board's operational capabilities, effectiveness, and efficiency, as evidenced by the SLAs established with Dundee City Council and Tayside Contracts, including the statutory road works noticing which was originally under the remit of the Board itself but could not be maintained to the desired quality. The Resilience Support SLA with Tayside Contracts is in place to ensure that the Board is able to meet its objectives of providing the public with a safe and reliable crossing of the bridge on occasions when it may not otherwise be able to do so with its own staffing resources. The fees are negotiated and agreed with the provider at the contract's onset and renewal and are based on the Board's budget. Consideration is given to any alternative arrangements for provision of the service to ensure that Best Value is being achieved and maintained.

The 'Changing the Narrative and Improving Safety Messaging on the Tay Road Bridge' project carried out with the Suicide Steering Group established by the Board had a set budget of £50,000 which was fully funded by the Board to deliver the partnership's priorities, with the Bridge Manager responsible for controlling and monitoring the spend. This funding allocation split was considered appropriate based on the resulting capital benefits to the Board and nature of involvement from other partners in the Steering Group, such as expertise and staff time dedicated to the group.

Actions that the Board is responsible for under partnerships regarding traffic management, road improvements etc. generally fall under the Board's normal operations and as such are funded from its regular budgets. Any expenditure of £50,000 and above in value needs to be approved by the Joint Board in advance of being committed.

Partnerships with educational bodies and charities generally require the Board to input some staffing and financial resources, and the Bridge Manager estimates these before deciding whether to participate in the partnership and to what extent. The resources required to be committed to these partnerships are generally low, but it is first ensured that their use would not be disruptive to the Board's core operations. For example, it was communicated to the SHARE initiative that the level of the Board's assistance would be dependent on its staffing resources available at the time, and more specific details were requested on what the Board could help with to get an accurate understanding of the required resource commitment. Staff availability also influences the Board's decisions in participating in lectures, talks, and tours given at the local universities, schools and to the local clubs or societies.

In summary, the Board ensures that any resources it allocates to its partnerships contribute towards its strategic objectives in a sustainable manner and Best Value is achieved. Resource allocation decisions are made collaboratively, with adequate input from the Board. The arrangements for monitoring spend in relation to the partnerships are reasonable and are integrated with the Board's overall financial management. The Joint Board has appropriate oversight over the Board's spend in relation to partnership working.

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Tay Road Bridge Joint Board

Follow Up Reviews

2023/24

Internal Audit report No: 2024/04

Draft issued: 29 March 2024

Final issued: 22 April 2024



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Management Summary

Introduction and Background

As part of the Internal Audit programme at the Tay Road Bridge Joint Board ('the Board') for 2023/24 we carried out a follow-up review of the recommendations made in Internal Audit reports issued during 2022/23, and reports from earlier years where previous follow-up identified recommendations as outstanding. These were:

- Internal Audit Report 2023/04 – Health, Safety & Wellbeing; and
- Internal Audit Report 2023/06 – Follow Up Reviews 2022/23.

Reports 2023/01 – ANA and Strategic Plan; 2023/02 – Annual Plan; 2023/03 – Corporate Planning; 2023/05 – Capital Projects; and 2023/07 – Annual Report did not contain any recommendations and therefore no follow-up was required as part of this review.

Objectives of the Audit

The objective of our follow-up review was to assess whether recommendations made in internal audit reports from 2022/23 (and outstanding actions from previous years) have been appropriately implemented and to ensure that where little or no progress has been made towards implementation, that plans are in place to progress them.

Audit Approach

Our audit approach was as follows:

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

Overall Conclusion

The Board has made good progress in implementing the previous internal audit recommendations, with two (67%) of the three recommendations examined classified as 'fully implemented'. One (33%) recommendation from internal audit report 2023/04 – Health, Safety and Wellbeing, was assessed as 'partially implemented', and is expected to be completed when the Health & Safety Employee Handbook is reviewed and updated later in 2024. The outstanding recommendation will be subject to follow up in the next formal Follow-Up Review as part of the 2024/25 internal audit programme.

Overall Conclusion (Continued)

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

From Original Reports			From Follow-Up Work Performed			
Area	Rec. Priority	Number Agreed	Fully Implemented	Partially Implemented	Little or No Progress Made	Not Past Agreed Completion Date
2023/04 – Health, Safety & Wellbeing	1	-	-	-	-	-
	2	-	-	-	-	-
	3	2	1	1	-	-
Total		2	1	1	-	-
2023/06 – Follow Up Reviews 2022/23	1	-	-	-	-	-
	2	-	-	-	-	-
	3	1	1	-	-	-
Total		1	1	-	-	-
Grand Totals		3	2	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 the Bridge Manager.
Priority 3	Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness.

Acknowledgements

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

Appendix I - Updated Action Plan

Internal Audit Report 2023/04 – Health, Safety and Wellbeing

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at March 2024
R1 Management should ensure that the Health and Safety Policy, as well as the Employee Health and Safety Handbook, contain further information and signposting on the support services and resources already offered by the organisation to staff regarding mental health, wellbeing, and stress.	3	Agreed.	Bridge Manager	December 2023	<p>The Health & Safety Policy was updated in November 2023 to reflect that the Board offers occupational health services, counselling, and physiotherapy services. The H&S Employee Handbook will be updated to reflect this as part of a wholesale review of the document later in 2024. In the meantime, emails were issued to staff to confirm that help is available if required and to reassure them of the Board's commitment to this support. This was also noted at the H&S committee in Dec 2023.</p> <p><i>Partially Implemented</i></p> <p>Revised Completion Date: 5 December 2024</p>
R2 Management should ensure that any contractors coming on site to perform work on the premises are required to sign the Board's Site Induction form acknowledging that they received the Site Induction presentation, regardless of whether they are chaperoned by the Board's staff or not.	3	Agreed.	Bridge Manager	With Immediate effect	<p>This is now ongoing. Note: Major works, such as the carriageway resurfacing works, do not require the Board to ensure the contractors sign the Site Induction form. The main contractor has control of the working site, and this is their responsibility.</p> <p><i>Fully Implemented</i></p>

Appendix II - Updated Action Plan

Internal Audit Report 2023/06 – Follow Up Reviews 2022/23

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at March 2024
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	<p>May 2022: 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.</p> <p>May 2023: Planned approach to action has slightly changed.</p> <p>An update on DP will be included in the annual Bridge Manager (BM) Report, where it will include KPI's to confirm either no data breaches, or how many. Within this the BM can confirm that he has reviewed the policies with the DP officer. This review of policies took place on the 2 May 2023.</p> <p>The BM report is scheduled to be presented to the Board in June 2023</p> <p>Partially Implemented</p> <p>Revised Completion Date: 30 June 2023</p>	<p>A Data Protection update was provided within the Bridge Manager's commentary contained within the Annual Accounts. This will be the approach taken to the regular reporting on data protection issues going forward.</p> <p>Fully Implemented</p>

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Tay Road Bridge Joint Board

Capital Projects

Internal Audit report No: 2024/05

Draft issued: 17 May 2024

Final issued: 20 May 2024



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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.



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Management Summary

Overall Level of Assurance

Good	System meets control objectives.
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Risk Assessment

This review focused on the controls in place to mitigate the following risk on the Tay Road Bridge Joint Board's ('the Board') Risk Register:

- Risk 8 - Failure to deliver projects to time and/or cost (risk rating: moderate).

Background

As part of the Internal Audit programme at the Board for 2023/24 we carried out a review of the systems in place in relation to managing capital projects. The ANA identified this as an area 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 preparing long-term Capital Plans, and a medium-term three yearly Capital Budget outlining expected expenditure for capital projects. The Treasurer then submits the draft medium-term Capital Budget to the Board along with details of the Board's proposed capital programme and how it is to be financed.

A Principal Inspection of the bridge structure was completed in March 2020 and confirmed the findings of previous General Inspections that while the structure is generally in good condition, works were required to maintain this, including the replacement of carriageway surfacing and expansion joints. The medium-term Capital Budget approved by the Board in 2019/20 included budgeted expenditure of approximately £10m for the undertaking of these works. WSP UK Ltd ('WSP') were appointed as the Board's consultants in December 2019 to provide expert advice on the most cost-effective time and means to carry out the project. Due to the impact of the Covid-19 pandemic, and the re-sequencing of other maintenance work, the project was delayed. In March 2023, the Board appointed Volker Stevin Ltd ('Volker') as contractors to deliver the project in two phases over 2023 and 2024. The Board commenced the carriageway resurfacing works in June 2023 and completed phase 1 of the project in December 2023, with phase 2 having commenced in March 2024 and being expected to finish in September 2024. The Bridge Manager acts as the Project Manager.

Gateway Reviews were developed by the UK Office of Government Commerce ('OGC') in response to the failure of some high-profile public-sector projects to deliver the desired benefits to time and budget. A Gateway Review examines a programme and project at key decision points in their lifecycle. They are short, focused reviews that occur at key decision points in the lifecycle of the project. The review is a snapshot of the project as it is at the point at which the review takes place. As such, recommendations are based on the evidence presented and on the interviews carried out. The review is intended to be supportive and forward-looking and will take future plans into account but only as future intentions, rather than actualities. As part of this audit, we have reviewed the carriageway resurfacing and expansion joints replacement project in line with Gateway Review guidance.

Scope, Objectives and Overall Findings

The bridge carriageway resurfacing project is a major capital project of considerable size and material investment for the Board. We agreed with the Bridge Manager that we would undertake a 'Gateway' type review of how well this project has been managed to date compared to 'best practice.'

The timing of the review was agreed to enable the review findings to feed into the project delivery timetable.

The overall objective was to review the carriageway resurfacing project at the final key stage in its lifecycle to provide assurance that it is ready for completion. Stages are:

- Business Justification
- Delivery Strategy
- Investment Decision
- Readiness for Service
- Operations Review and Benefits Realisation

Ahead of the resurfacing works, which commenced in June 2023, internal audit report 2023/05 – Capital Projects, issued in May 2023, focused on the initial three stages. With the project expected to complete in 2024, this review focused on the Readiness for Service and Operations Review and Benefits Realisation stages.

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

Objective	Findings			
The overall objective was to obtain reasonable assurance that:		1	2	3
		No. of Agreed Actions		
1. The carriageway resurfacing project has been appropriately managed in line with best practice.	Good	0	0	0
Overall Level of Assurance	Good	0	0	0
		System meets control objectives.		

Audit Approach

Interviews were held with relevant staff to assist in documenting the systems and processes in place. A detailed assessment of the adequacy of the key internal controls was performed based on a review of project documentation.

Summary of Main Findings

Strengths

- The project's Business Case has remained valid, and the Board has managed any changes to scope, programme, or specifications effectively. Modifications to the project's programme are appropriately reviewed and agreed;
- The Board utilises an NEC3 Engineering and Construction Contract with Volker to support the delivery of the project. The contract framework assists the Board in documenting all decision-relevant aspects of the project and ensuring a mutual understanding of the goals, requirements, and approach between the Board, WSP, and Volker;
- The contraflow traffic management system in place has worked as intended and this has enabled the Board to meet the needs of different stakeholders throughout the construction works. Cooperation and communication with stakeholders such as emergency services, bus operators, and the general public are taken very seriously, and any concerns raised by them are addressed to the best of the Board's ability;
- The Board has ensured that it has access to appropriate skills and expertise to manage the project by recruiting a Resident Engineer under the Service Level Agreement with Dundee City Council, with a focus on contract management and quality control;
- There are robust risk management processes in place, and the Board has adequately identified and controlled both the design and construction risks. The Design Risk Management Schedule and the Early Warning Register and Risk Register are utilised to ensure that risks are documented, actions are agreed and assigned to specific action owners, and the implementation of these is monitored;
- Weekly Progress Meetings are held between the Board, WSP, and Volker;
- Lessons learned from phase 1 of the works were examined, discussed with the relevant stakeholders, and incorporated into the planning for phase 2 of the works;
- The Board employs adequate quality control arrangements to ensure the project's intended outcomes are achieved. Quality is primarily overseen by the Resident Engineer who observes the work undertaken by the contractors on a daily basis, monitors it for any defects or deficiencies, and reviews records of the work completed to ensure it was carried out to the Board's satisfaction. Defect Notification sheets, Early Warning Notices, and Site Inspection Sheets are in use to document problems and address them appropriately in a timely manner;
- WSP developed detailed testing specifications to measure the structural, functional, and safety aspects of the works. Comprehensive testing has been carried out throughout the project and the commissioning arrangements are appropriate. Contingencies have been considered in case the project requires further funding or its completion is delayed; and
- The contractors are paid on the basis of bills of quantity with all the work completed fully itemised, reviewed, and signed off prior to payment. All compensation events are evidenced. The Bridge Manager and the Senior Accountant at Dundee City Council monitor the budget closely and this is reported on to the Joint Board at each meeting. The project expenditure to date at the time of our review was in line with the agreed budget.

Weaknesses

- There were no significant weaknesses noted during our review.

Acknowledgment

We would like to take this opportunity to thank the staff at Tay Road Bridge Joint Board who helped us during our audit.

Main Findings

Objective 1: The carriageway resurfacing and expansion joints replacement project has been appropriately managed in line with best practice.

The OGC Gateway Review 4: Readiness for Service investigates an organisation's readiness to make the transition from the project specification / solution to implementation. Where appropriate it assesses the capabilities of delivery partners and service providers and looks at the contract management arrangements that are in place or being arranged, and whether there is a basis for evaluating ongoing performance.

The OGC Gateway Review 5: Operations review and benefits realisation looks to confirm that the benefits set out in the Business Case are being achieved and that the operational service (or facility) is running smoothly.

Business Case and stakeholders

The Principal Inspection, carried out in March 2020, confirmed that a wholesale repair was required to the bridge's carriageway surface and expansion joints. Samples of asphalt were found to be breaking up and potholes started becoming a larger problem. The concrete at joint edges was degraded and this caused leakage issues. The originally agreed Business Case for the project has remained valid, with both the carriageway surface and the expansion joints requiring replacement due to approaching the end of their serviceable life. It is essential that these are maintained in good condition in order for the Board to achieve its mission of providing the travelling public with safe, reliable and efficient crossing of the Tay Road Bridge.

The Board established an NEC3 Engineering and Construction Contract with Volker to support the delivery of the project, and the Bridge Manager accepted the proposed Clause 31: Programme prior to the works commencing. Changes to the programme are generally proposed by the contractors on a monthly basis to reflect how the works are progressing and to account for any events which may impact the project's timeline. We noted that one revision proposal submitted in August 2023 for additional time required to break out and reinstate higher-than-expected amounts of structural concrete around the expansion joints was rejected by the Bridge Manager. This is because the calculation done by the contractor supporting additional nine days required was deemed to be overly simplistic and did not consider the time resource already available. Instead, four days of extra time were offered by the Bridge Manager and agreed. In February 2024, another programme revision was rejected as certain elements were not practicable, such as not allowing WSP sufficient time to process raw survey data. This was subsequently adjusted by the contractor in March 2024 and the new proposal was accepted. We confirmed that the Bridge Manager reviewed the programme revision submissions in detail and requested clarifications to ensure full agreement was achieved between the Board and the contractor prior to any changes being approved.

The Bridge Manager has also put forward a number of 'Instructions to Change Works' to the contractor with amendments to the project specifications. Primarily, this included replacing certain expansion joints originally envisioned in the specification with joints of a different type. This is because significant cracking of the regulating layer over the installed buried joints was found, likely as a result of thermal temperature range experienced after installation. Another modification resulted in the surfacing material being changed as the original mix fell outside the allowed parameters due to the bridge deck not being level.

Objective 1: The carriageway resurfacing and expansion joints replacement project has been appropriately managed in line with best practice (Continued).

Further changes to the specification and programme can arise as a result of 'Early Warning Notices', which document any concerns over the feasibility of progressing the works as expected (due to adverse factors). Such changes included additional concrete repairs around the joint edges as the concrete's condition was not of the standard expected. The damage was mainly caused by the expansion joints not being uniformly level.

Any amendments which necessitate a Board commitment for further funding to deliver the project would result in 'compensation events.' These are documented on standard forms, which reference the source evidence which underpins the modification being undertaken, explains the impact they may have on the project's scope, and explaining why they constitute compensation events. Quotes are attached by the supplier showing the additional costs required to implement the changes.

To maintain the existing service of providing a safe, reliable and efficient crossing of the bridge to the public while the project works are ongoing, the Board implemented a contraflow traffic management solution, with the project carried out in two phases, each focusing on one side of the carriageway. The traffic management arrangements have generally been found to work well, and adequate planning was dedicated to them to ensure that stakeholder needs were addressed prior to the restrictions being implemented. However, further adjustments had to be made for phase 2 as there were some near misses with vehicle incursions from the wrong lane. Liaison meetings with the emergency services were organised by the Board in advance of phase 1 and phase 2 of the works to agree on appropriate emergency and breakdown response arrangements and a comprehensive guidance document was shared outlining staffing, contacts, and incident scenarios for seven different types of vehicle access requirements.

We also confirmed that the Board has been regularly corresponding with the local bus companies to consider their requirements during the project. We verified that lessons learned from phase 1 of the carriageway resurfacing works were discussed with the bus operators and phase 2 traffic management plans were reviewed with their input. Concerns raised were examined and actions were agreed and implemented to address these in as far as possible. The Bridge Manager also provides regular updates on the project's progress to the public via the Board's website and information is shared through social media. We noted that several complaints were received from members of the public through the 'Contact Us' page on the Board's website regarding the condition of the road surface on the Fife-end of the bridge and this was being addressed at the time of our audit.

To ensure that appropriate skills and experience were available to the Board for project management purposes, the Resident Engineer was brought in with a focus on contract management and quality control, and they are primarily responsible for day-to-day supervision and monitoring of the supplier's work (as well as aspects of risk management). The need for this additional staff resource was identified by Board management following a skills gap analysis exercise. The Resident Engineer was recruited through the Service Level Agreement ('SLA') with Dundee City Council. The Board has also utilised WSP as expert consultant engineers from the start of the project.

Objective 1: The carriageway resurfacing and expansion joints replacement project has been appropriately managed in line with best practice (Continued).

Risk management

Prior to the project works commencing, WSP produced a Design Risk Management Schedule, with a detailed listing of each design risk identified. This includes the risk category, location (e.g. drainage), description of the hazard or risk issue identified, risk management owner, inherent risk rating (both in terms of likelihood and impact) and risk grading, design action (e.g. eliminate, reduce, inform) in place, design action required, design action status / final resolution notes, residual risk rating and risk grading, and whether this remains significant, as well as the date logged and the name of the individual who raised it. The schedule has been reviewed throughout the life of the project to ensure it remains complete, accurate, and relevant. Significant residual design risks are copied into a separate schedule outlining what actions need to be taken by the contractor in order to control these. The Site Management Plan developed by Volker addressed the residual design risks identified by WSP and how these were going to be mitigated using construction plans. We confirmed that the risks and issues identified at the design stage have been satisfactorily managed.

The Board and the contractor have also established a shared Early Warning Register and Risk Register for the project, with construction risks actively being identified by both parties. For each risk, the register notes the implications of it becoming realised (e.g. additional costs, delay of completion, impact on quality), whether it has been discussed and which party is responsible for implementing actions to address it, as well as notes on what has been done so far. Any Early Warning Notices certified by the Project Manager are logged on the register to ensure that the associated risks are being actively controlled.

Subsurface drainage originally envisioned in the specification could not be implemented due to the depth of the asphalt surface being too thin. The risks related to not including this were assessed and alternatives were considered.

Review of current phase

The phase 1 works were due to commence on 14 June 2023, but this had to be delayed by five working days due to Marine Scotland not granting the necessary Marine License to the Board within the expected timeframe. The contractor continued to mobilise resources up to the expected start date which resulted in additional costs having to be incurred by the Board and a delay to the phase 1 planned completion date. We noted that this was largely outside the Board's control. Further delays were caused by weather impacting the contractor's ability to finish waterproofing, and the phase 2 works were brought forward by one month to mitigate this by allowing the waterproofing to be done in drier months. An 'Examination of Works' certifying satisfactory completion of the phase 1 works was signed off on 14 December 2024.

In November 2023, a Readiness for Service review was carried out by the Board and the contractor in regard to the phase 1 works. These were seen as generally successful, with a small delay and minimal negative press. Actions to be completed before phase 2 commenced were identified and specific action owners were designated. Health, safety, and environmental matters were discussed and deficiencies during phase 1 (such as spillages) were noted to ensure that they would be avoided in the future. Surveys, site clearance, concrete repairs, waterproofing, kerbs, surfacing, and joint installation were all reviewed and any design elements to be considered for phase 2 were discussed. There were some changes made to the phasing of select construction activities (such as waterproofing) in phase 2 to improve process efficiency.

Objective 1: The carriageway resurfacing and expansion joints replacement project has been appropriately managed in line with best practice (continued).

Weekly Progress Meetings have been held between the Board, WSP, and Volker throughout the project. The standing agenda of the meetings includes the programme of works and any changes to it, progress on the construction, health and safety, site management, documentation and set-up, traffic management, design, commercial and contract matters. Aspects of the project that are required to be actioned are assigned to specific action owners and are given a target date of implementation. As part of the progress meetings, lessons learned based on phase 1 of the works were analysed in February 2024. The discussion covered topics such as a better way of sending data for surveying to WSP, quality of traffic management signage during the works, ensuring a solid understanding of the breakdown / recovery procedures prior to phase 2 works commencing, missing radios, and call signs to be reissued. Our review of the Weekly Progress Meetings minutes confirmed that there has been frequent, open, and transparent communication between the Board, WSP, and Volker in regard to the project. Goals and objectives have been clearly set out and agreed on, and responsibilities for actions to be implemented have been explicitly established. Effective planning and risk management has been demonstrated together with efficient utilisation of resources and adaptability to changes in project scope, schedule, or specifications.

The Board has quality control arrangements in place to ensure that the project's intended outcomes are achieved. Quality is largely overseen by the Resident Engineer who observes the work undertaken by the contractors daily, monitors it for any defects or deficiencies, and reviews records of the work completed to ensure it was carried out to the Board's satisfaction. The Resident Engineer takes photos of any defects or work of inadequate quality and issues are communicated to the contractor as soon as identified so that they can be addressed. Defect Notification sheets, Early Warning Notices, and Site Inspection Sheets are in use to document and report problems if necessary. Work Inspection Sheets prepared by the contractor are in place and the Resident Engineer reviews these to ensure that all elements of the work completed are inspected by the Board's staff. The contractor also completes Repair Logs for elements that require fixing, and these are signed off by the Resident Engineer following satisfactory examination. There is a one-year period of warranty for the work carried out by the contractors and any defects identified retrospectively will be communicated to Volker to be remedied. The Bridge Inspector also inspects the bridge structure on a weekly basis and is able to identify problems as a result. We confirmed that the Defect Notification sheets, and Early Warning Notices raised were appropriately detailed, approved by the Bridge Manager, and communicated to the contractor. Photo evidence was generally attached to support the findings and the actions to be taken to remedy the concerns were clear and specific. We noted that, in the Bridge Manager's view, Volker's work was seen to be of very good quality and in line with the specifications set out.

WSP as the consultant engineers carried out detailed surveys and formed benchmarks to measure the key performance indicators for the structural, functional, and safety aspects of the surfacing. Based on the structural investigations, a comprehensive Options Report was presented to the Board which included a consideration of various innovations to achieve the desired outcomes. WSP provided specifications for tests that the contractors carry out to ensure there are no defective areas or deficiencies in the completed work. The Resident Engineer has witnessed the testing as it was carried out and, once results are confirmed as satisfactory, the work is commissioned by the Board. WSP visits the site periodically to ensure that the work is being carried out appropriately, and they have advised on specific elements of the construction providing recommendations where required. The Board actively monitors the performance of any new or repaired construction elements. At the time of our review, there had not been any concerns of deficiencies which would require closing the bridge, but if any significant complications were identified, the Board would consider approaching Transport Scotland for further funding. If delays were to occur, the contraflow traffic arrangements would be kept in place. The planning and investigation work undertaken in 2021 informed the scope of the project and has identified all major eventualities which could result in delays or overspends. The useful life of the new carriageway surface and expansion joints has been considered by the Board and estimated at 20-25 years.

Objective 1: The carriageway resurfacing and expansion joints replacement project has been appropriately managed in line with best practice (Continued).

The Board procured the contractor via the NEPO framework to ensure it hired an experienced contractor, whose price has been benchmarked against industry standards, and who had already been tested for adequate work design, quality assurance, and risk management. The Resident Engineer regularly reviews Volker's risk assessment statements and is able to address any health and safety issues on a daily basis. The contractors have implemented a system where the employees on site can anonymously report near misses, health and safety deficiencies, as well as any good practice. Health and safety is a standing agenda item for the Weekly Progress Meetings held between the Board and the contractor.

The contractors are paid on the basis of bills of quantity with all the work completed being fully itemised. This is reviewed and signed off by the Resident Engineer. All compensation events are evidenced to enable detailed scrutiny of what the funds are being spent on. The Bridge Manager utilises a comprehensive spreadsheet for cost monitoring, and the Senior Accountant at Dundee City Council - as the Treasurer's representative - independently examines the spend which then feeds into the Capital Monitoring reports that are presented to the Joint Board at the regular board meetings. The Board had a surplus capital budget available in 2023/24 due to underspend on other activities and decided to bring phase 2 of the project forward by one month, meaning that part of the phase 2 works was funded from the 2023/24 budget. At the time of our review, we noted that the current project expenditure was in line with the budget which included contingencies that were set out early on to account for any possible complications which could be uncovered when the original concrete was removed.

Project updates are given to the Joint Board regularly in the course of board meetings by either the Bridge Manager or the Engineer to the Board. The updates cover financial implications and impact on bridge users, as well as give a comprehensive overview of the project's progress and expenditure to date.

Readiness for next phase - operations review and benefits realisation

All project elements completed in phase 1 were ready for operation following the conclusion of phase 1 works. The expansion joints were swept of debris the day before the contractors started work on phase 2. It is anticipated that the bridge may need to be closed temporarily during phase 2 to repeat this process, as well as conducting other elements of routine maintenance that cannot be undertaken during construction. However, the day-to-day operations, such as maintaining the walkway, have not been impacted. Specific onsite vehicle recovery plans are in use while the works are progressing, and we confirmed that Board staff have received appropriate training in advance of the works commencing.

The contract management process has worked effectively to date (as described previously), with a large volume of documentation available to evidence this. We are also comfortable that the performance management process is robust and proactive. The governance, risk management, and contractual relationship arrangements are also operating effectively.

The benefits of the project are focused around enabling the Board to provide a safe, reliable and efficient crossing of the Tay Road Bridge. The works should also minimise the ongoing maintenance costs of the new carriageway surface and expansion joints until they begin to reach the end of their useful life.

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ITEM No ...7.....

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 10 JUNE 2024

REPORT ON: LOCAL CODE OF CORPORATE GOVERNANCE

REPORT BY: TREASURER

REPORT NO: TRB 10-2024

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 2023/2024 improvement action plan in Appendix 1.
- iii) Approves the implementation of the improvements listed in Appendix 2 for 2024/2025.

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 75-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.

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

21 MAY 2024



Tay Road Bridge

LOCAL CODE OF CORPORATE GOVERNANCE

JUNE 2024

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TAY ROAD BRIDGE JOINT BOARD

LOCAL CODE OF CORPORATE GOVERNANCE (2023/2024)

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.

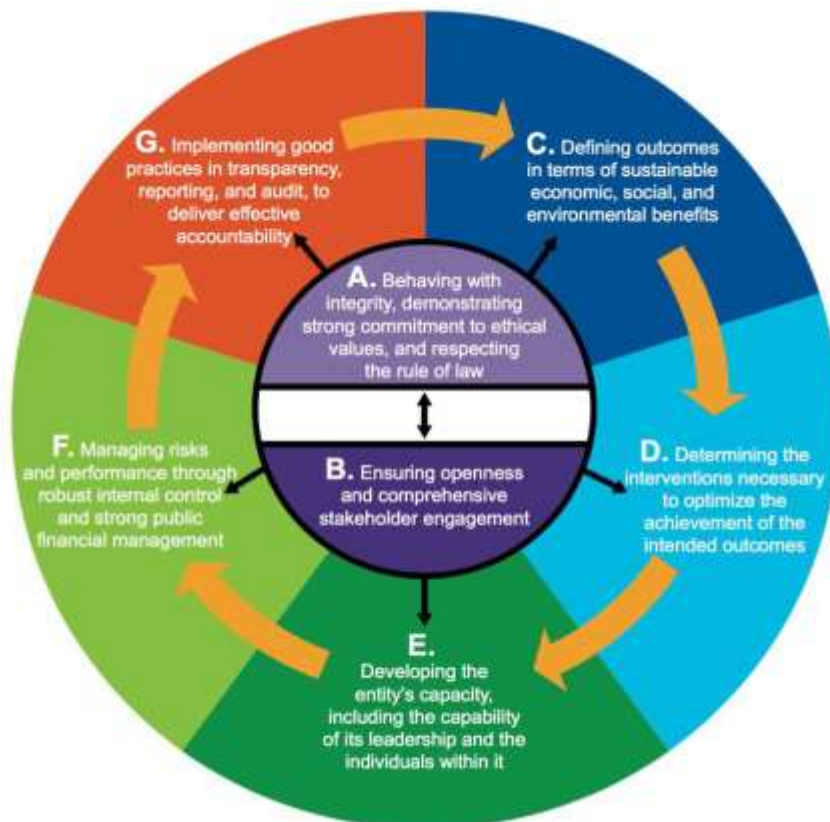
The Joint Board is committed to effective decision-making that is transparent and open to genuine scrutiny. It therefore provides on its website (www.tayroadbridge.co.uk) details of its plans, procedures and performance.

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 [Counter Fraud and Corruption Policy](#) 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 were implemented during the 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.

APPENDIX 1**TAY ROAD BRIDGE JOINT BOARD****IMPROVEMENT AGENDA FOR 2023/2024 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	Review all Board Human Resource (HR) policies to provide comfort that the Board's policies are aligned with Dundee City Council (DCC) and up-to-date with legislation.	Annual Governance Statement self-assessment checklist, section 2: Internal Control Environment.	Carried forward from 2022 / 2023. In progress.	Bridge Manager	31/12/2023		All TRBJB Employee / HR policies have been updated and now align with DCC. TRBJB will be appointing a new Operations Manager in Summer 2024 and this person will have experience of HR procedures along with staff and union consultation experience. Once this position is filled, the Bridge Manager will instruct formal consultation with staff and Trade Unions regarding the new policies before they are introduced. Some progress but carry forward. *
2	Revise Fraud Guidelines.	Local Code of Corporate Governance 2022/2023 (Principle A: Integrity and Ethics) and Annual Governance Statement self-assessment checklist, section 3: Fraud Prevention and Detection.	New for 2023/2024.	Treasurer	31/03/2024	04/03/2024	New Counter Fraud and Corruption Policy was approved at March 2024 Board meeting and circulated to staff.
3	Induction training for new board members.	Local Code of Corporate Governance 2022/2023 (Principle A: Integrity and Ethics).	New for 2023/2024.	Bridge Manager / Treasurer	31/03/2024		Not completed due to resource constraints. *
4	Equality and Diversity and Human Rights training to be rolled-out to all staff.	Local Code of Corporate Governance 2022/2023 (Principle A: Integrity and Ethics).	New for 2023/2024.	Bridge Manager	31/03/2024		Some staff have completed E-learning and the remainder will complete during 2024. *

5	Data Protection training to be rolled-out to all staff.	Local Code of Corporate Governance 2022/2023 (Principle A: Integrity and Ethics and Principle F: Managing Risks and Performance).	New for 2023/2024.	Bridge Manager	31/03/2024		Some staff have completed E-learning and the remainder will complete during 2024. *
6	Improve communication of Risk Assessments Method Statements (RAMS) to staff.	Annual Governance Statement self-assessment checklist, section 2: Internal Control Environment.	New for 2023/2024.	Bridge Manager	31/03/2024		In progress. The plan is to create video of day-to-day RAMS so that they are more easily understood by all. Also planning to create “RAMS” champions to further develop safety culture. Bridge Manager to cover Health and Safety issues that might arise at regular staff face-to-face presentations. *
7	Meetings with service providers to assess the quality of services provided under Service Level Agreements (SLAs).	Local Code of Corporate Governance 2022/2023 (Principle E: Developing the Entity's Capacity) and Annual Governance Statement self-assessment checklist, section 7: Partnerships.	New for 2023/2024.	Bridge Manager	31/03/2024		No progress due to resource constraints. *

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

TAY ROAD BRIDGE JOINT BOARD**IMPROVEMENT AGENDA FOR 2024/2025**

	Improvement	Source	Source Date	Responsible Officer	Target Completion Date
1	Review all Board Human Resource policies to provide comfort that the Board's policies are aligned with Dundee City Council (DCC) and up-to-date with legislation.	Annual Governance Statement self-assessment checklist, section 2: Internal Control Environment.	Carried forward from 2022/2023. In progress.	Bridge Manager	31/12/2024
2	Induction training for new board members.	Local Code of Corporate Governance 2022/2023 (Principle A: Integrity and Ethics).	Carried forward from 2023/2024.	Bridge Manager / Treasurer	31/03/2025
3	Equality and Diversity and Human Rights training to be rolled-out to all staff.	Local Code of Corporate Governance 2022/2023 (Principle A: Integrity and Ethics).	Carried forward from 2023/2024. In progress.	Bridge Manager	31/03/2025
4	Data Protection training to be rolled-out to all staff.	Local Code of Corporate Governance 2022/2023 (Principle A: Integrity and Ethics and Principle F: Managing Risks and Performance).	Carried forward from 2023/2024. In progress.	Bridge Manager	31/03/2025
5	Improve communication of Risk Assessments Method Statements (RAMS) to staff.	Annual Governance Statement self-assessment checklist, section 2: Internal Control Environment.	Carried forward from 2023/2024. In progress.	Bridge Manager	31/03/2025
6	Meetings with service providers to assess the quality of services provided under Service Level Agreements (SLAs).	Local Code of Corporate Governance 2022/2023 (Principle E: Developing the Entity's Capacity) and Annual Governance Statement self-assessment checklist, section 7: Partnerships.	Carried forward from 2023/2024.	Bridge Manager	31/03/2025
7	New Strategic Plan required for 2025 to 2030.	Local Code of Corporate Governance 2023/2024 (Principles A to G).	New for 2024/2025.	Bridge Manager	31/03/2025



Local Code of Corporate Governance 2023/2024 - 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	
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 2024/2025 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> • Members Code of Conduct Councillors Code of Conduct • Counter Fraud and Corruption Policy • 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	<p>Employee Appraisals are behind schedule. New Quality Conversations format will be reinstated on appointment of a Deputy Manager and relevant staff training in the new procedure. Expectation is that all Quality Conversations will have taken place by 31/3/2025.</p> <p>Induction training for new members to be completed.</p>
		1.2	Ensuring members take the lead in establishing specific standard operating principles	<ul style="list-style-type: none"> • <i>Communicating shared values with members, staff, the community and partners</i> 	4	New Strategic Plan required for 2025.

			<p>or values for the organisation and its staff and that they are communicated and understood. These should build on the Seven Principles of Public Life (the Nolan Principles).</p>	<ul style="list-style-type: none"> • Members Code of Conduct Councillors Code of Conduct • Counter Fraud and Corruption Policy • 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	<p>Leading by example and using these standard operating principles or values as a framework for decision making and other actions.</p>	<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 • Counter Fraud and Corruption Policy • Anti-Bribery Policy • Whistle blowing 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	<p>New Strategic Plan required for 2025.</p>

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• Counter Fraud and Corruption Policy• Anti-Bribery Policy• Whistle blowing Policy• Annual Governance Statement• Local Code of Corporate Governance• Complaints Procedure• Bridge Byelaws• 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	4	

				<ul style="list-style-type: none"> decision 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 the Equality Report 2021 - 2025 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. Counter Fraud and Corruption Policy approved by Board in March 2024 and issued to all staff. Issue of Anti-Bribery Policy to all staff in March 2020. Issue of revised Whistle blowing Policy to all staff in November 2022. Compliance with CIPFA's Financial Management Code. 	3	<p>Employee Appraisals are behind schedule. New Quality Conversations format will be reinstated on appointment of a Deputy Manager and relevant staff training in the new procedure. Expectation is that all Quality Conversations will have taken place by 31/3/2025.</p> <p>Team Charter to be updated with staff in 2024/2025</p>

				<ul style="list-style-type: none"> 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. 		<p>following staff changes.</p> <p>Roll out Equality and Diversity and Human Rights Training Updates to all staff via e-learning.</p>
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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 Whistle blowing 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. 	3	Employee Appraisals are behind schedule. New Quality Conversations format will be reinstated on appointment of a Deputy Manager and relevant staff training in the new procedure. Expectation is that all Quality Conversations will have taken place by 31/3/2025.

		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. • 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. 	4	
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 	4	

				Management Code.		
		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	<p>Training on Data Protection to be rolled-out to all staff.</p> <p>Bridge Manager to carry out review with DCC Information Governance Manager in 2024. Last meeting was in 2023.</p>
		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 • Counter Fraud and Corruption Policy • Anti-Bribery Policy • Whistle blowing Policy • Complaints Procedure 	4	

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				4	9	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.

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 2022-2023 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. 	3	Website needs a review with DCC Comms team to discuss how we might improve communication through our Communication Strategy document and then I will take forward suggestions with IT. Target is 2024/2025.
		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.	4	

				<ul style="list-style-type: none"> Operational Restrictions and Closures reported to the Board on a quarterly basis and published on the website Board Meeting Minutes Website www.tayroadbridge.co.uk Social Media communications TRB X (formerly 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 Communication Strategy 	4	New Strategic Plan required for 2025.
		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 	4	

				<p>information sharing working group alongside all the major bridges across the UK. This group meets once a quarter.</p> <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. • SLA with DCC City Development to assist TRBJB in Statutory Roadworks Noticing on the Scottish Roadworks Register. 		
		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">Record of public consultationsPartnership frameworkCommunication StrategyCompliance 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">Communications strategyCommunication StrategyWebsite www.tayroadbridge.co.ukSocial Media communications TRB X (formerly Twitter)	4	
		3.3	Encouraging, collecting and evaluating the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs.	<ul style="list-style-type: none">Communications strategyJoint strategic needs assessmentCommunication StrategyWebsite www.tayroadbridge.co.ukSocial Media communications TRB X (formerly 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 2019-2024A public questionnaire was issued on social	4	New Strategic Plan required for 2025.

				<ul style="list-style-type: none"> media during 2020 with the aim of gathering information to help improve the website. Compliance with CIPFA's Financial Management Code. 		
		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> Communication Strategy Feedback information to TRBJB Board at quarterly meeting of elected community councillors. 	4	
		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. Open channel for ongoing communication with elected officials and community groups. Working with other stakeholder professionals in a Wellbeing Steering group. 	4	
		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				1	12	13

Have there been any significant / critical events relating to Principle 2 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.	

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	New Strategic Plan required for 2025.
		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. Communication 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	New Strategic Plan required for 2025.

		1.3	Delivering defined outcomes on a sustainable basis within the resources that will be available.	<ul style="list-style-type: none"> • <i>Regular reports on progress</i> • Reports to the quarterly TRBJB meetings. 	4	
		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 	4	

			Management Code.		
	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"> • <i>Discussion between members and officers on the information needs of members to support decision making</i> • <i>Record of decision making and supporting materials</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. • Business Continuity Plan. • Risk Management Strategic Plan and Strategic Risk Register • Strategic Plan 2019-2024 • Compliance with CIPFA's Financial Management Code. 	4	New Strategic Plan required for 2025.
	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"> • <i>Record of decision making and supporting materials</i> • <i>Protocols for consultation</i> • 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"> • <i>Protocols ensure fair access and statutory guidance is followed</i> • 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.	
Are there any examples of best practice (or exceeding best practice) in the Board? If yes, please provide details.	

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 • Working with Fife Council and SUstrans to deliver Park and Choose facility at Fife side of the bridge with the aim of supporting the reduction of carbon emissions, to improve 	4	TRBBJ will support all stakeholders and lead authorities in the delivery of a

			<p>competing demands within limited resources available including people, skills, land and assets and bearing in mind future impacts.</p>	<p>sustainability and comply with Road Scotland Act 2019.</p> <ul style="list-style-type: none"> • Open channel for ongoing communication with elected officials and community groups. • TRB management have open communication channels with cycling groups. • Website www.tayroadbridge.co.uk • New safety signage to advise shared path users to watch out for each other has been delivered. This was a user request. Signage is much clearer. 		<p>Park and Choose Scheme in Fife if Fife Council progress the project.</p>
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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> • Communication Strategy 	4	
		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. 	4	

			<ul style="list-style-type: none">Compliance with CIPFA's Financial Management Code.		
	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	New Strategic Plan required for 2025.
	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 StatementLocal Code of Corporate GovernanceManagement Meetings with Bridge Management Staff are formally recorded.Strategic Plan 2019-2024Compliance with CIPFA's Financial Management Code.	4	New Strategic Plan required for 2025.

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	New Strategic Plan required for 2025.
		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	New Strategic Plan required for 2025.
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. • Long-term 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> • Regular Engineer and Bridge Manager Reports presented at Board meetings detailing structural condition and inspection process as appropriate / Quarterly Closure statistics reported to the TRBJB. • Strategic Plan 2019-2024 	4	New Strategic Plan required for 2025.

Determining the interventions necessary to optimise the achievement of the intended outcomes	n/a	1	2	3	4	TOTAL
Summary of Number of Evaluations					14	14

Have there been any significant / critical events relating to Principle 4 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.

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"> <i>Regular reviews of activities, outputs and planned outcomes</i> 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. Organisational structure amended following discussion with staff and trade unions to provide working rota certainty and internal staff support improvements. 	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	<ul style="list-style-type: none"> <i>Utilisation of research and benchmarking exercises</i> The Board's Financial Regulations require that all contracts entered into shall, where practicable, comply with the organisation's 	4	

			resources are allocated so that outcomes are achieved effectively and efficiently.	<p>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, services and works.</p> <ul style="list-style-type: none"> 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 recommenced but remain inconsistent.
		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. An Annual Development plan is in place. 	4	New Strategic Plan required for 2025.

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	<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 	4	

			shared understanding of roles and objectives is maintained.	<ul style="list-style-type: none"> Compliance with CIPFA's Financial Management Code. 		
		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	<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) 	3	Roll-out Equality and Diversity and Human Rights training updates to all staff via e-learning.

			environmental changes and risks by:	<ul style="list-style-type: none">with DCC Legal.Compliance with CIPFA's Financial Management Code.		
	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	<p>Employee Appraisals are behind schedule. New Quality Conversations format will be reinstated on appointment of a Deputy Manager and relevant staff training in the new procedure. Expectation is that all Quality Conversations will have taken place by 31/3/2025.</p> <p>Roll-out Equality and Diversity and Human Rights training updates to all staff via e-learning.</p>	
	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</i>	3	Roll-out Equality and Diversity and Human Rights training updates to all staff via e-learning.	

				<i>effective support</i> <ul style="list-style-type: none"> • 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. 		
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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 c)	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> • Appraisal process 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 continue as part of the regular staff training programme. 	3	A review of all welfare support and help will take place in 2024 on appointment of new Deputy Manager. This is an ongoing commitment.

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			5	9	15

Have there been any significant / critical events relating to Principle 5 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.

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> 	4	New Strategic Plan required for 2025.

				<ul style="list-style-type: none"> • <i>Calendar of dates for submitting, publishing and distributing timely reports that are adhered to</i> • 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	New Strategic Plan required for 2025.

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"> Financial standards, guidance Financial regulations and standing orders 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"> Risk management strategy Audit plan Audit reports 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> • Counter Fraud and Corruption Policy • Anti-Bribery Policy • Whistle blowing 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	Ensuring an audit committee or equivalent group or function which is independent of the executive and accountable to the governing body: <ul style="list-style-type: none"> o provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment. o that its recommendations are listened to and acted upon. 	<ul style="list-style-type: none"> • <i>Audit committee complies with best practice</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	Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data.	<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 • Subject Access Request (SAR) Procedures, Data Breach Flow Chart, and Data Breach 	3	<p>Training on Data Protection to be rolled-out to all staff.</p> <p>Bridge Manager to carry out review with DCC Information Governance Manager in 2024. Last meeting was in 2023.</p>

				<p>Procedures have been developed and are available on TRBJB website.</p> <ul style="list-style-type: none"> • A CCTV Policy and Privacy Statement and a Privacy Notice for the TRBJB website has also been introduced, along with a Cookies Policy • A Privacy Statement for the Complaint Handling Procedure is also in place. 		
		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	<ul style="list-style-type: none"> • <i>Financial management supports the delivery of services and transformational change as well as securing good stewardship</i> 	4	

			long-term achievement of outcomes and short-term financial and operational performance.	<ul style="list-style-type: none"> • Senior management receive regular financial reports to enable financial management. • 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 waiver 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.

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

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 2022-2023 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 2022-2023 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 2022-2023 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.		
				<ul style="list-style-type: none"> Compliance with CIPFA's Financial Management Code. 		
		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.

ITEM No ...8.....

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 10 JUNE 2024

REPORT ON: ANNUAL GOVERNANCE STATEMENT FOR THE YEAR TO 31 MARCH 2024

REPORT BY: TREASURER

REPORT NO: TRB 11-2024

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 2024 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 2024.

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 2024 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

21 MAY 2024

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.

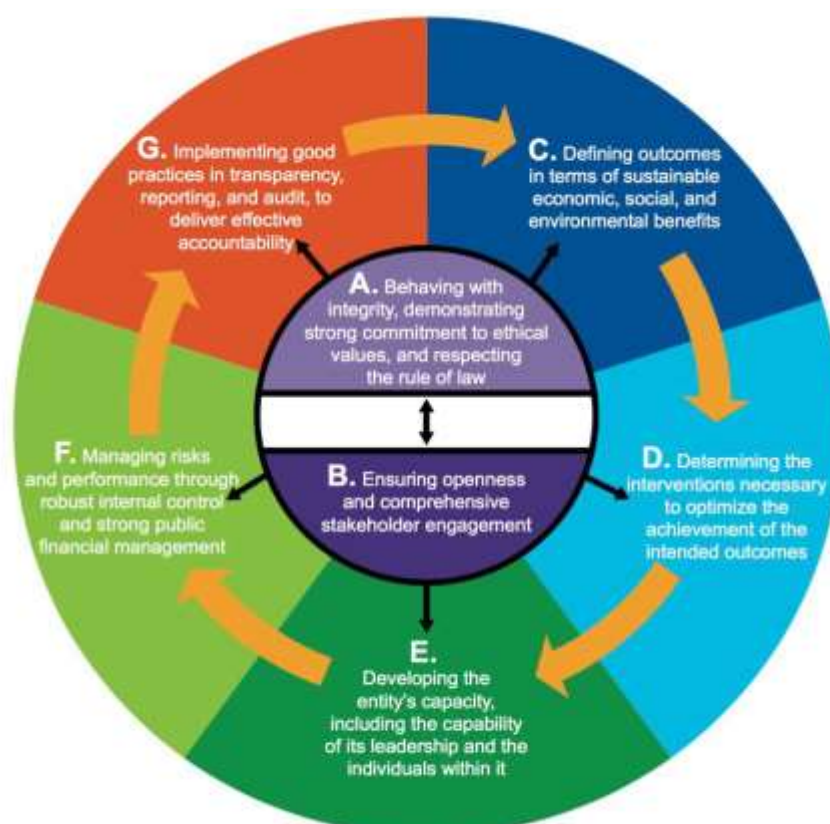
In discharging these responsibilities elected members and senior officers are responsible for implementing effective arrangements for governing the Joint Board's affairs and facilitating the effective exercise of its functions, including arrangements for the management of risk.

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 Counter Fraud and Corruption Policy which includes "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. 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 75-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 2023/2024 and in previous years since the internal auditor's original appointment in 2010.

Continuous Improvement Agenda

The Joint Board's progress against the Continuous Improvement Agenda items for 2023/2024 are detailed in Appendix 1. Several items are still in progress and have been carried forward to be actioned in 2024/2025. 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 2024/2025.

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 2024/2025 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 Gary Holt
Chair
Tay Road Bridge Joint Board
9 September 2024

Alan Hutchison
Bridge Manager
Tay Road Bridge Joint Board
9 September 2024

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TAY ROAD BRIDGE JOINT BOARD**IMPROVEMENT AGENDA FOR 2023/2024 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	Review all Board Human Resource (HR) policies to provide comfort that the Board's policies are aligned with Dundee City Council (DCC) and up-to-date with legislation.	Annual Governance Statement self-assessment checklist, section 2: Internal Control Environment.	Carried forward from 2022 / 2023. In progress.	Bridge Manager	31/12/2023		All TRBJB Employee / HR policies have been updated and now align with DCC. TRBJB will be appointing a new Operations Manager in Summer 2024 and this person will have experience of HR procedures along with staff and union consultation experience. Once this position is filled, the Bridge Manager will instruct formal consultation with staff and Trade Unions regarding the new policies before they are introduced. Some progress but carry forward. *
2	Revise Fraud Guidelines.	Local Code of Corporate Governance 2022/2023 (Principle A: Integrity and Ethics) and Annual Governance Statement self-assessment checklist, section 3: Fraud Prevention and Detection.	New for 2023/2024.	Treasurer	31/03/2024	04/03/2024	New Counter Fraud and Corruption Policy was approved at March 2024 Board meeting and circulated to staff.
3	Induction training for new board members.	Local Code of Corporate Governance 2022/2023 (Principle A: Integrity and Ethics).	New for 2023/2024.	Bridge Manager / Treasurer	31/03/2024		Not completed due to resource constraints. *
4	Equality and Diversity and Human Rights training to be rolled-out to all staff.	Local Code of Corporate Governance 2022/2023 (Principle A: Integrity and Ethics).	New for 2023/2024.	Bridge Manager	31/03/2024		Some staff have completed E-learning and the remainder will complete during 2024. *

5	Data Protection training to be rolled-out to all staff.	Local Code of Corporate Governance 2022/2023 (Principle A: Integrity and Ethics and Principle F: Managing Risks and Performance).	New for 2023/2024.	Bridge Manager	31/03/2024		Some staff have completed E-learning and the remainder will complete during 2024. *
6	Improve communication of Risk Assessments Method Statements (RAMS) to staff.	Annual Governance Statement self-assessment checklist, section 2: Internal Control Environment.	New for 2023/2024.	Bridge Manager	31/03/2024		In progress. The plan is to create video of day-to-day RAMS so that they are more easily understood by all. Also planning to create "RAMS" champions to further develop safety culture. Bridge Manager to cover Health and Safety issues that might arise at regular staff face-to-face presentations. *
7	Meetings with service providers to assess the quality of services provided under Service Level Agreements (SLAs).	Local Code of Corporate Governance 2022/2023 (Principle E: Developing the Entity's Capacity) and Annual Governance Statement self-assessment checklist, section 7: Partnerships.	New for 2023/2024.	Bridge Manager	31/03/2024		No progress due to resource constraints. *

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

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TAY ROAD BRIDGE JOINT BOARD**IMPROVEMENT AGENDA FOR 2024/2025**

	Improvement	Source	Source Date	Responsible Officer	Target Completion Date
1	Review all Board Human Resource policies to provide comfort that the Board's policies are aligned with Dundee City Council (DCC) and up-to-date with legislation.	Annual Governance Statement self-assessment checklist, section 2: Internal Control Environment.	Carried forward from 2022/2023. In progress.	Bridge Manager	31/12/2024
2	Induction training for new board members.	Local Code of Corporate Governance 2022/2023 (Principle A: Integrity and Ethics).	Carried forward from 2023/2024.	Bridge Manager / Treasurer	31/03/2025
3	Equality and Diversity and Human Rights training to be rolled-out to all staff.	Local Code of Corporate Governance 2022/2023 (Principle A: Integrity and Ethics).	Carried forward from 2023/2024. In progress.	Bridge Manager	31/03/2025
4	Data Protection training to be rolled-out to all staff.	Local Code of Corporate Governance 2022/2023 (Principle A: Integrity and Ethics and Principle F: Managing Risks and Performance).	Carried forward from 2023/2024. In progress.	Bridge Manager	31/03/2025
5	Improve communication of Risk Assessments Method Statements (RAMS) to staff.	Annual Governance Statement self-assessment checklist, section 2: Internal Control Environment.	Carried forward from 2023/2024. In progress.	Bridge Manager	31/03/2025
6	Meetings with service providers to assess the quality of services provided under Service Level Agreements (SLAs).	Local Code of Corporate Governance 2022/2023 (Principle E: Developing the Entity's Capacity) and Annual Governance Statement self-assessment checklist, section 7: Partnerships.	Carried forward from 2023/2024.	Bridge Manager	31/03/2025
7	New Strategic Plan required for 2025 to 2030.	Local Code of Corporate Governance 2023/2024 (Principles A to G).	New for 2024/2025.	Bridge Manager	31/03/2025

ITEM No ...9.....

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 10 JUNE 2024

REPORT ON: UNAUDITED ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

REPORT BY: TREASURER

REPORT NO: TRB 12-2024

1 PURPOSE OF REPORT

To provide some additional commentary on the unaudited Annual Accounts for the year ended 31 March 2024 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 2023/2024 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 2024.

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 2023/2024 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 2023/2024 Movement in Reserves Statement shows that there was a balanced budget during the year. The main variances were as follows:

	£000
Administration overspend	31
Operations underspend	(11)
Plant and Equipment underspend	(47)
Bridge Maintenance underspend	(1)
Interest on Revenue Balances overspend	10
Miscellaneous Income underspend	(8)
Reduced Revenue Grant Income	26
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 13 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 2024.

- 4.5 On 5 December 2022, the Joint Board approved a 2023/2024 Capital Expenditure Programme (Report TRB 30-2022) for various works on the bridge and other miscellaneous capital purchases totalling £7,109,000 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 £6,331,000 was reported to the Joint Board on 4 March 2024, (report TRB 2-2024 refers).

During the financial year 2023/2024, the Joint Board incurred capital expenditure of £6,306,000, i.e. an underspend of £803,000 against the approved capital budget. The variance against the original budget relates to decreases in net budget adjustments during the year of £183,000 and slippage to 2024/2025 of £620,000.

- 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**

23 MAY 2024

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Tay Road Bridge



TAY ROAD BRIDGE JOINT BOARD

ANNUAL ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

UNAUDITED



JUNE 2024

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**TAY ROAD BRIDGE JOINT BOARD
ANNUAL ACCOUNTS 2023/2024
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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 2022 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 2023/2024, the Members and Officials of the Board were:

Representing Dundee City Council

Councillor Fraser Macpherson (Vice-Chair)
Councillor Lynne Short
Councillor Ken Lynn
Councillor Dorothy McHugh
Councillor Steven Rome
Councillor Wendy Scullin



Representing Angus Council

Councillor Kenny Braes



Representing Fife Council

Councillor Gary Holt (Chair)
Councillor Jonny Tepp
Councillor Altany Craik
Councillor Louise Kennedy-Dalby
Councillor Alan Knox



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

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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 2024. The accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2023/2024 ("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

The Tay Road Bridge Joint Board employ twenty staff members, comprising fifteen operational shift workers and five 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, and for approximately two hundred daily active travel users on the shared path. Our staff undertake bridge inspections and maintenance, fleet management, electrical maintenance, and administrative duties alongside breakdown recovery and debris removal.

During 2023 we delivered the following training to help staff maintain confidence and competence in their individual roles:

- Heavy Goods Vehicle (HGV) Driving
- Impact Protection Vehicle (IPV) training
- Inspection Gantry training
- Applied Suicide Intervention Skills Training (ASIST)
- First Aid
- Institute of Health & Safety (IOSH) Working Safely
- Institute of Health & Safety (IOSH) Managing Safely
- Fire Steward training
- Wellbeing

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 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

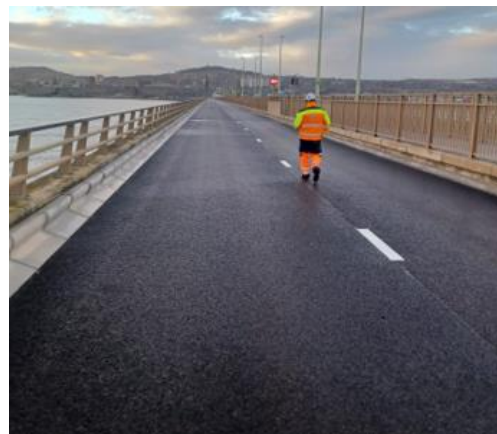
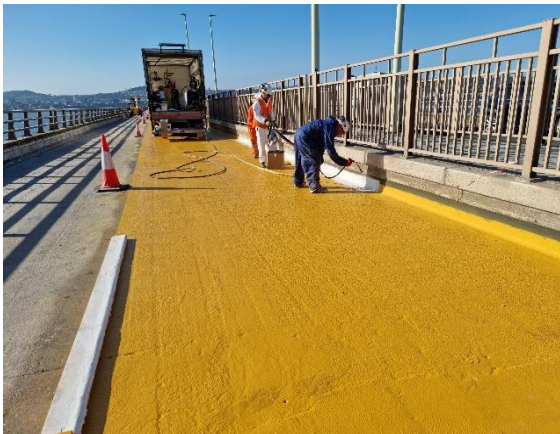
The management of traffic and pedestrian users of the Tay Road Bridge has benefitted from a number of successful projects delivered in 2023/2024.

TAY ROAD BRIDGE JOINT BOARD MANAGEMENT COMMENTARY

Phase 1 Major Improvement Works to Carriageway

The Board's term consultant, WSP UK Limited, were appointed in December 2019 to provide expert advice to the Board of the most cost-effective time and means to carry out total resurfacing and movement joint replacement. This culminated in March 2023 when the Board agreed to the appointment of Volker Stevin Limited to deliver the project over two years (2023 and 2024). The Bridge Manager and Engineer are still working closely with WSP UK Limited to deliver this project and confirm that 2023 saw the successful completion of the phase 1 works to the northbound carriageway.

Works included carrying out concrete repairs to the soffit and surface of the concrete deck, the installation of forty-two new movement joints, careful fine milling preparation of the concrete deck to allow for the installation of new deck waterproofing before a new asphalt running surface was placed. Phase 1 of the project was scheduled to complete in November 2023 but was handed over to the Board approximately one month late, on 15 December 2023. Delays can be attributed to a combination of additional concrete repairs being instructed to the movement joint edges and a wet summer, which impacted the deck waterproofing operations, which must be carried out in dry weather.



Phase 2 Major Improvement Works to Carriageway and Phase 2 Enabling Contract

An enabling contract to reprofile the bridgehead roundabout and the associated B946 access road to Newport-on-Tay and Tayport was finished in February 2024. This work arose after phase 2 consultation was completed with local bus companies and Fife Council, where a desire was expressed to maintain a left-hand turn when travelling southbound from the bridge to mitigate the impact on bus timetables and to stop traffic being directed through Newport-on-Tay. Tayside Contracts, through the Roads Maintenance Partnership, undertook this work.



TAY ROAD BRIDGE JOINT BOARD MANAGEMENT COMMENTARY

To mitigate the weather delays experienced in phase 1, phase 2 works were brought forward from the original planned start date of April 2024 by one month, to a 4 March 2024 start date, so that waterproofing could be programmed for May 2024, when traditionally the weather is more settled. The phase 2 works are currently underway, with a contraflow traffic management arrangement installed on the northbound carriageway. Works are programmed for completion at the end of September 2024 and are currently progressing well.



New Traffic Lights At Northbound Carriageway Approach (Fife)

The Board replaced the aging Wigwag signals that were used to stop traffic from entering the bridge on the northbound carriageway with new traffic lights in February 2024. It had been regularly observed that stopping traffic using a wig-wag signal was difficult at times because the signals were being ignored by some drivers. It was suspected that this is because Wigwags are common at railway crossings, but not in other locations and this was confusing some motorists. It was observed that compliance with the traffic lights on the Dundee approach was much better and thus the decision to replace the wigwags with traffic lights was taken. Compliance monitoring will take place once the major roadworks finish later in 2024.



New Mini-matrix Signs (Variable Messaging)

In June 2022 the Board agreed to the installation of fourteen new variable message signs on the walkway. These new signs were delivered in 2023. These signs are used to good effect for safety messaging during our major works because they allow us to be reactive to traffic conditions, with the signs automatically changing speed limit messaging to "Slow Down" when drivers are recorded as driving above the speed limit. They are also used to display "Two-Way" traffic signs and "Stay in Lane" messaging. After the major works are complete, these signs will be very useful for the Board to make sure that we display consistent speed limit and other road condition warnings across the bridge, for use at times of weather restrictions, accidents, or debris, for example.



TAY ROAD BRIDGE JOINT BOARD MANAGEMENT COMMENTARY

New Mini Tractor and Flat Bed Van

In March 2024 the Board received delivery of a new Iveco flat bed van. This replaced a van that was not compliant with the new Low Emission Zone (LEZ) in Dundee.

A new mini tractor was also purchased to help us maintain the Fife landfall area in the summer and to spread salt on pavements in the winter. This replaced a tractor that was over 13 years old and corroding.



Consulting Engineering Services

In 2023/2024 WSP UK 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 UK Limited to deliver new inspection gantries. Investigation and design work has developed and has culminated in the production of a detailed Design Specification and Activity Schedule that will be tendered on the open market in 2024. This project was originally planned to be tendered in 2023, but Scottish Government grant availability has deferred the project, with the anticipation that the project will commence construction in 2025, with handover to the Board in 2026. A future Board report will be brought to the Board for advanced approval of any project award.

Carriageway Concrete Repairs, Waterproofing, Resurfacing and Replacement Joints:

WSP UK Limited continue to provide technical support for the delivery of this project.

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			
1	4	45	3	28	434
Comparator figures for 2022/2023:					
1	9	40	2	18	625
Comparator figures for 2021/2022:					
2	9	44	5	22	460
Comparator figures for 2020/2021:					
1	4	33	3	12	434

The works closures in 2023/2024 related to closures required for the major works contractor to safely install and remove traffic management related to the major carriageway improvement works project.

TAY ROAD BRIDGE JOINT BOARD MANAGEMENT COMMENTARY

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).

KPIs for the full calendar years 2015 to 2023 are as follows:

Safe Services

Years	Accidents Involving Members of the Public
	(Target = Reduction Year on Year)
2015	6
2016	2
2017	9
2018	9
2019	2
2020	0
2021	0
2022	3
2023	5

Years	Reportable Incidents Involving Employees	Minor Accidents Involving Employees	Time Lost – Employees (Hrs)
	(Target = 0)	(Target = 0)	(Target = 0)
2015	0	2	0
2016	0	2	24
2017	0	2	0
2018	0	3	16
2019	2	1	376
2020	0	1	0
2021	0	3	0
2022	0	3	0
2023	0	1	0

TAY ROAD BRIDGE JOINT BOARD MANAGEMENT COMMENTARY

The Police are called to the majority of Road Traffic Collision's (RTC's) on the bridge, when more than an exchange of insurance details is deemed appropriate. I confirm that all five accidents on the bridge in 2023 occurred within the contraflow traffic management arrangement, which was in place on the southbound carriageway between 12 June and 15 December 2023. This traffic management arrangement was required to facilitate full closure of the northbound carriageway to allow contractor, Volker Stevin, to safely carry out a major upgrade to the northbound carriageway. All but one RTC were minor, and all were deemed to be a result of driver error. Unfortunately, there was one accident on the A92 within the contraflow that resulted in a serious injury and a Police incident inquiry.

The Board had no lost working hours due to accidents at work in 2023. All accidents are investigated and, if appropriate, mitigation measures are put in place to avoid repeat occurrences. A separate Health and Safety report is reported 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	0	0	0	23	23	23
2023	10	10	10	47	47	47

In the four years between the start of January 2015 and the end of December 2019 we 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, with no complaints received in 2022. However, ten complaints were received in 2023 and three complaints were received in the period 1 January to 22 April 2024. One complaint related to potholes on the southbound carriageway, which are being addressed by the major works in 2024, and the other complaints were related to traffic delays resulting from the traffic management associated with the major works.

The board will continue to pursue every opportunity to reflect upon and improve service delivery.

TAY ROAD BRIDGE JOINT BOARD MANAGEMENT COMMENTARY

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
2022	13.75
2023	2.73

The Board lost an average 2.73 days per employee per year in 2023 due to sickness. This is a significant improvement from 2022, when an average 13.75 days per employee was lost. The target sickness of an average of 5 days per employee per year has been achieved for the first time since this KPI was gathered in 2015. The average sickness days per employee in 2024 is currently recorded as 3.48, and it is hoped that this remains below our KPI target in 2024. The Board will look to deliver more health and wellbeing training in 2024 and continue to make sure that our staff are aware of the support services available to them through our Occupational Health provider.

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%
2022/23	97.77%
2023/24	99.63%

The board continues to pay invoices timeously and aim to do this within thirty days, with 99.63% of payments made within 30 days of invoice date in 2023/2024. This is an improvement over the 97.77% of invoices paid within 30 days of invoice in 2022/23. Although this improvement is encouraging, our KPI target for this metric remains at 100%.

DATA PROTECTION

There have been no known data breaches in the period from 1 April 2023 to 31 March 2024. The Bridge Manager meets annually with the Data Protection Officer at Dundee City Council to review all the Board's data protection documentation. The last review meeting took place on 27 April 2023 and another is currently scheduled for 1 July 2024.

TAY ROAD BRIDGE JOINT BOARD MANAGEMENT COMMENTARY

STAFFING ISSUES

Staff Establishment

Staffing levels and the existing establishment stands as follows:-

	2023/2024		2022/2023	
	Current	Establishment	Current	Establishment
Administration	3	3	3	3
Operational	17	18	17	18
Total	20	21	20	21

FINANCIAL PERFORMANCE REVIEW

Revenue Expenditure

The Tay Road Bridge Joint Board, at its meeting on 5 December 2022, approved the 2023/2024 Revenue Budget. The final budget was projected to break-even. The projected General Reserve balance as at 31 March 2024 would be £1,160,591.

The Board received quarterly Revenue Monitoring reports during 2023/2024 in order to keep the members fully appraised as to the projected revenue outturn position.

The following table shows the Revenue Budget approved by the Board on 5 December 2022 against the actual expenditure and income in the format used for monitoring purposes at Board level. The actual outturn for 2023/2024 was a break-even position. The detailed variance analysis is set out on page 12. This gives a total General Reserve balance of £1,160,591 as at 31 March 2024 which is unchanged from the corresponding figure at 31 March 2023.

Financial Issues

The grant application letter for 2023/2024 from the Board to Transport Scotland requested a capital grant of £7,109,000 and a revenue grant of £1,918,680. The amounts in the 2023/2024 grant offer letters from Transport Scotland were a capital grant of £6,530,000 and a revenue grant of £1,612,000. The reduced capital grant was mitigated for by reprofiling the capital projects to be undertaken during 2023/2024. The reduced revenue grant would have required general reserves to be used to fund the deficit to ensure that a continued safe and reliable service to bridge users is maintained. Given the current inflationary pressures this would have resulted in the Board using £306,680 of General Reserves to fund the budgeted expenditure resulting in a projected General Reserve Balance of £853,911 as at 31st March 2024. The Board continued to liaise with Transport Scotland to explore further actions to alleviate these issues and in February 2024 Transport Scotland sent a supplementary Revenue Grant Offer letter to cover the projected outturn overspend at that time of £284,780.

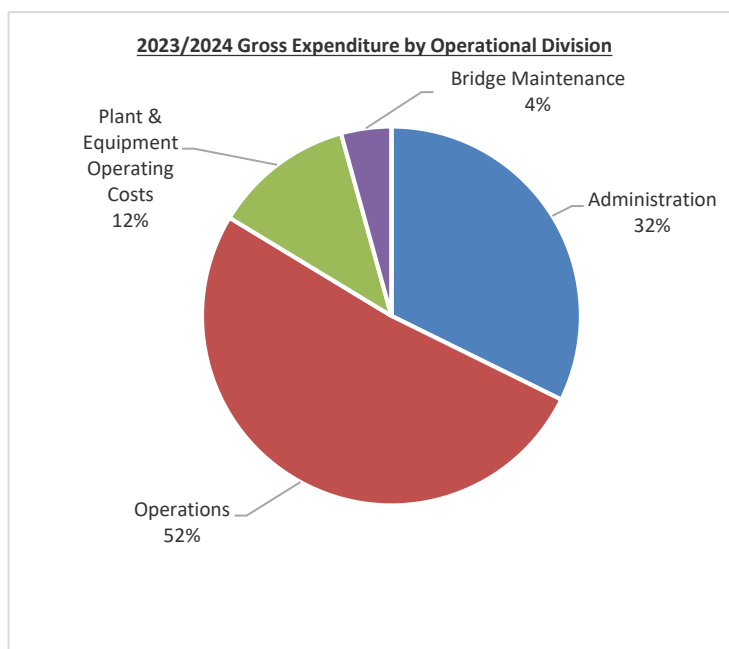
Future Financial Issues

The Board will continue to liaise with Transport Scotland officers to ensure that the Board's future funding requirements continue to be met to ensure that a continued safe and reliable service to bridge users is maintained.

TAY ROAD BRIDGE JOINT BOARD MANAGEMENT COMMENTARY

	Approved Budget £000	Actual Expend/ (Income) £000	Over / (Under) Spend £000
Administration	586	617	31
Operations	993	982	(11)
Plant and Equipment Operating Costs	277	230	(47)
Bridge Maintenance	83	82	(1)
Gross Expenditure	1,939	1,911	(28)
Scottish Government Resource Grant	(1,919)	(1,893)	26
Interest on Revenue Balances	(10)	-	10
Kiosk Rent	(10)	(10)	-
Miscellaneous Income	-	(8)	(8)
Gross Income	(1,939)	(1,911)	28
Total Net Deficit / (Surplus) met from General Reserve Balance	-	-	-
General Reserve Balance brought forward	(1,161)	(1,161)	-
General Reserve Balance carried forward	(1,161)	(1,161)	-

Figure 1: 2023/2024 Gross Expenditure by Operational Division:



Administration (Overspend £31,000)

This reflects higher than anticipated expenditure in relation to increased energy costs, insurance premiums, Police Scotland fees, structural engineer fees, and a new Service Level Agreement for Scottish Road Works Noticing, offset by lower than anticipated expenditure in relation to salary costs due to vacancies and restructuring.

Operations (Underspend £11,000)

This reflects lower than anticipated expenditure on salary costs due to vacancies and restructuring and new working patterns reducing the need for overtime costs as well as lower training costs offset by higher pay award than originally anticipated.

Plant & Equipment (Underspend £47,000)

This reflects lower than anticipated expenditure on the hire of a safety boat, on the materials budget for generators, offset by increased energy costs and higher than anticipated expenditure in relation to equipment maintenance on the gantries due to increased repairs due to the age and condition of the existing gantries.

Bridge Maintenance (Underspend £1,000)

This reflects lower than anticipated expenditure on de-icing materials, miscellaneous Inspections and Repairs offset by increased energy costs.

Interest on Revenue Balances (Overspend £10,000)

This reflects lower than anticipated income from interest on revenue balances due to lower than anticipated average monthly balances due to the effect of paying large invoices for major capital projects and not being able to claim for the associated grant claim until after the end of the relevant month, offset by higher than anticipated interest rates.

Miscellaneous Income (Underspend £8,000)

This reflects higher than anticipated income due to receiving a reimbursement of £5,000 for initial legal and surveying work in relation to the installation of a fibre optic cable on bridge property as well as £2,500 annual wayleave income from the operator of the fibre optic cable.

Non-Specific Grant Income (Reduced Grant Income £26,000)

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

Capital Expenditure and Financing

The Board, at its meeting on 5 December 2022, approved the 2023/2024 Capital Plan of £7,910,000. This would be funded from Capital Grants.

The Board received quarterly Capital Monitoring reports during 2023/2024 in order to keep the members fully appraised as to the projected capital outturn position. Actual gross capital expenditure for the year was £6,306,000. 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	6,100	6,156	56
Cathodic Protection Hardware	150	-	(150)
Advanced Warning Signs	34	17	(17)
New Gantries	670	19	(651)
New Vehicles	30	39	9
Other Projects	125	75	(50)
	7,109	6,306	(803)

Capital expenditure was funded as follows:

	£000	£000	£000
Capital Grant from the Scottish Government	7,109	6,270	(839)
Capital Receipts	-	6	6
Insurance Receipts	-	30	30
	7,109	6,306	(803)

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 asset of £260,000 as at 31 March 2024. The estimated restated net pension liability at 31 March 2023 was £261,000. The overall increase was due to an decrease in the value of liabilities arising from Returns on Assets less Interest and Actuarial Gains.

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 it's 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 2023/2024. However, significant risks surrounding future uncertainties continue to affect plans for the Board to effectively manage budgetary pressures.

Acknowledgements

During the 2023/2024 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 2023/2024 Annual Accounts.

Robert Emmott, BSc, CPFA

**Treasurer
Tay Road Bridge
Joint Board
09 September 2024**

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

**Bridge Manager
Tay Road Bridge
Joint Board
09 September 2024**

Councillor Gary Holt

**Chair
Tay Road Bridge
Joint Board
09 September 2024**

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.

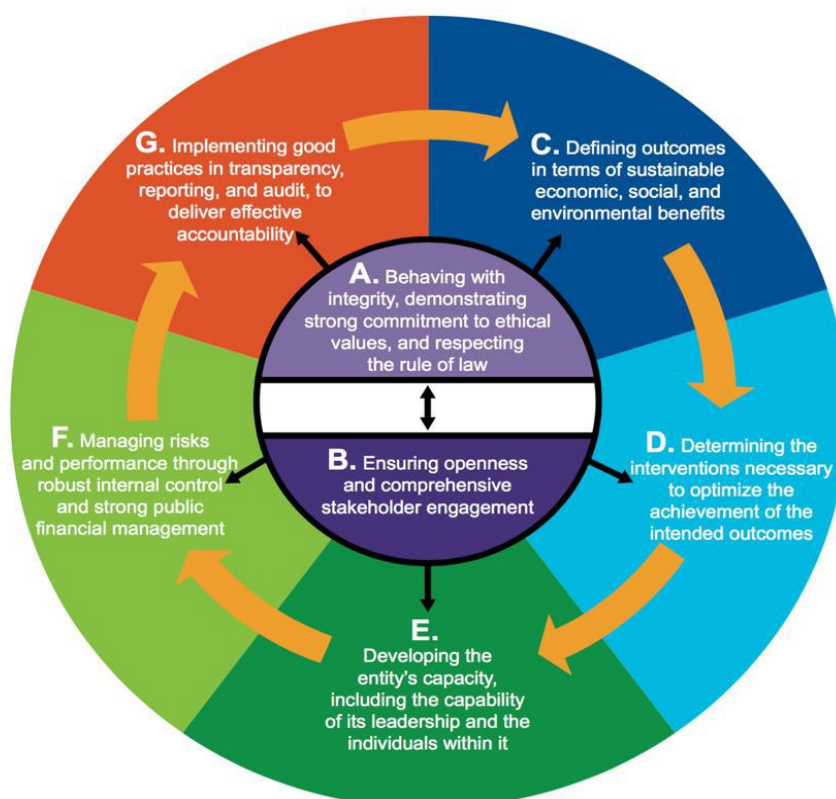
In discharging these responsibilities elected members and senior officers are responsible for implementing effective arrangements for governing the Joint Board's affairs and facilitating the effective exercise of its functions, including arrangements for the management of risk.

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 & 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 Counter Fraud and Corruption Policy, 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. 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 75-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 2023/2024 and in previous years since the internal auditors original appointment in 2010.

TAY ROAD BRIDGE JOINT BOARD ANNUAL GOVERNANCE STATEMENT

Continuous Improvement Agenda

The Joint Board's progress against the Continuous Improvement Agenda items for 2023/2024 is detailed in Table 1. Several items are still in progress and have been carried forward to be actioned in 2024/2025. 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 2024/2025. 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 2024/2025 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 Gary Holt
Chair
Tay Road Bridge Joint Board
09 September 2024

Alan Hutchison, BEng (Hons), MSc, CEng,
FICE, MCIHT. Bridge Manager
Tay Road Bridge Joint Board
09 September 2024

ANNUAL GOVERNANCE STATEMENT

TABLE 1 - IMPROVEMENT AGENDA FOR 2023/2024

Original Improvement Agenda						Progress Update	
	Improvement	Source	Source Date	Respons-ible Officer	Target Comple-tion Date	Actual Comple-tion Date	Comments (e.g. Estimated Completion Date, Reasons for delays, etc.)
1	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.	Carried forward from 2022/2023. In progress.	Bridge Manager	31/03/2023		All TRBJB Employee / HR policies have been updated and now align with DCC. TRBJB will be appointing a new Operations Manager in Summer 2024 and this person will have experience of HR procedures along with staff and union consultation experience. Once this position is filled, the Bridge Manager will instruct formal consultation with staff and Trade Unions regarding the new policies before they are introduced. Some progress but carry forward. *
2	Revise Fraud Guidelines.	Local Code of Corporate Governance 2022/2023 (Principle A: Integrity and Ethics) and Annual Governance Statement self-assessment checklist, section 3: Fraud Prevention and Detection.	New for 2023/2024.	Treasurer	31/03/2024	04/03/2024	New Counter Fraud and Corruption Policy was approved at March 2024 Board meeting and circulated to staff.
3	Induction training for new board members.	Local Code of Corporate Governance 2022/2023 (Principle A: Integrity and Ethics).	New for 2023/2024.	Bridge Manager / Treasurer	31/03/2024		Not completed due to resource constraints. *
4	Equality and Diversity and Human Rights training to be rolled-out to all staff.	Local Code of Corporate Governance 2022/2023 (Principle A: Integrity and Ethics).	New for 2023/2024.	Bridge Manager	31/03/2024		Some staff have completed E-learning and the remainder will complete during 2024. *

5	Data Protection training to be rolled-out to all staff.	Local Code of Corporate Governance 2022/2023 (Principle A: Integrity and Ethics and Principle F: Managing Risks and Performance).	New for 2023/2024.	Bridge Manager	31/03/2024		Some staff have completed E-learning and the remainder will complete during 2024. *
6	Improve communication of Risk Assessments Method Statements (RAMS) to staff.	Annual Governance Statement self-assessment checklist, section 2: Internal Control Environment.	New for 2023/2024.	Bridge Manager	31/03/2024		In progress. The plan is to create video of day-to-day RAMS so that they are more easily understood by all. Also planning to create "RAMS" champions to further develop safety culture. Bridge Manager to cover Health and Safety issues that might arise at regular staff face-to-face presentations. *
7	Meetings with service providers to assess the quality of services provided under Service Level Agreements (SLAs).	Local Code of Corporate Governance 2022/2023 (Principle E: Developing the Entity's Capacity) and Annual Governance Statement self-assessment checklist, section 7: Partnerships.	New for 2023/2024.	Bridge Manager	31/03/2024		No progress due to resource constraints. *

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

ANNUAL GOVERNANCE STATEMENT

TABLE 2 - IMPROVEMENT AGENDA FOR 2024/2025

	Improvement	Source	Source Date	Responsible Officer	Target Completion Date
1	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.	Carried forward from 2022/2023. In progress.	Bridge Manager	31/12/2024
2	Induction training for new board members.	Local Code of Corporate Governance 2022/2023 (Principle A: Integrity and Ethics).	Carried forward from 2023/2024.	Bridge Manager / Treasurer	31/03/2025
3	Equality and Diversity and Human Rights training to be rolled-out to all staff.	Local Code of Corporate Governance 2022/2023 (Principle A: Integrity and Ethics).	Carried forward from 2023/2024. In progress.	Bridge Manager	31/03/2025
4	Data Protection training to be rolled-out to all staff.	Local Code of Corporate Governance 2022/2023 (Principle A: Integrity and Ethics and Principle F: Managing Risks and Performance).	Carried forward from 2023/2024. In progress.	Bridge Manager	31/03/2025
5	Improve communication of Risk Assessments Method Statements (RAMS) to staff.	Annual Governance Statement self-assessment checklist, section 2: Internal Control Environment.	Carried forward from 2023/2024. In progress.	Bridge Manager	31/03/2025
6	Meetings with service providers to assess the quality of services provided under Service Level Agreements (SLAs).	Local Code of Corporate Governance 2022/2023 (Principle E: Developing the Entity's Capacity) and Annual Governance Statement self-assessment checklist, section 7: Partnerships.	Carried forward from 2023/2024. In progress.	Bridge Manager	31/03/2025
7	New Strategic Plan required for 2025 to 2030.	Local Code of Corporate Governance 2023/2024 (Principles A to G).	New for 2024/2025.	Bridge Manager	31/03/2025

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, the Remuneration Bands and Exit Packages 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) Amendment Regulations 2021 (SSI No. 2021/18). 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 reimbursement and do not reflect the full value of the remuneration that may be paid to the councillor. The reimbursement 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 2023/2024, 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 Employees	No of Employees
	2023/2024	2022/2023
£60,000 - £64,999	0	1
£65,000 - £69,999	1	0
Total	1	1

TAY ROAD BRIDGE JOINT BOARD ANNUAL REMUNERATION REPORT

EXIT PACKAGES

There were no exit packages agreed during 2023/2024 (2022/2023: 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 (2022/2023: 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 2023/2024 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 2023/2024	Whole Time Pay	Contribution Rate 2022/2023
On earnings up to and including £25,300	5.50%	up to and including £23,000	5.50%
On earnings above £25,301 and up to £31,000	7.25%	above £23,001 and up to £28,100	7.25%
On earnings above £31,001 and up to £42,500	8.50%	above £28,101 and up to £38,600	8.50%
On earnings above £42,501 and up to £56,000	9.50%	above £38,601 and up to £51,400	9.50%
On earnings above £56,001	12%	above £51,401	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 2023/2024, the scheme member contribution rate for Senior Employees of the Board was 8.0% of pensionable pay (2022/2023: 8.0%). In 2023/2024, the employer contribution rate was 17% of pensionable pay for Senior Employees (2022/2023: 17%).

Councillor Gary Holt
Chair
Tay Road Bridge Joint Board
19 September 2024

Alan Hutchison, BEng (Hons), MSc, CEng,
FICE, MCIHT. Bridge Manager
Tay Road Bridge Joint Board
09 September 2024

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

Councillor Name	Responsibility	Total Reimbursement 2023/2024	Total Reimbursement 2022/2023
		£	£
Gary Holt	Chair, Tay Road Bridge Joint Board (from 13 June 2022)	5,015	3,756
Fraser Macpherson	Vice-Chair, Tay Road Bridge Joint Board (from 13 June 2022)	3,773	2,755
Lynne Short	Chair, Tay Road Bridge Joint Board (up to 13 June 2022)	-	486
Jonny Tepp	Vice-Chair, Tay Road Bridge Joint Board (up to 13 June 2022)	-	1,127
Total		8,788	8,124

TABLE 2 – REMUNERATION OF SENIOR EMPLOYEES

Employee Name	Post Title	Salary, Fees & Allowances	Total Remuneration 2023/2024	Total Remuneration 2022/2023
		£	£	£
Alan Hutchison	Bridge Manager	66,740	66,740	62,933
Total		66,740	66,740	62,933

TABLE 3 – SENIOR EMPLOYEES ACCRUED PENSION BENEFITS

Employee Name	Post Title	Pension as at 31 March 2024	Pension Difference from 31 March 2023	Lump Sum as at 31 March 2024	Lump Sum as at 31 March 2023	Pension Contribution 2023/2024	Pension Contribution 2022/2023
		£000	£000	£000	£000	£000	£000
Alan Hutchison	Bridge Manager	22	3	10	10	11	11
Total		22	3	10	10	11	11

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 9 September 2024.

Signed on behalf of Tay Road Bridge Joint Board

Councillor Gary Holt
Chair
Tay Road Bridge Joint Board
09 September 2024

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 2024.

Robert Emmott, BSc, CPFA
Treasurer
Tay Road Bridge Joint Board
10 June 2024

TAY ROAD BRIDGE JOINT BOARD EXPENDITURE AND FUNDING ANALYSIS

The objective of the Expenditure and Funding Analysis is to demonstrate how the funding available to the Board (i.e. government grants) for the year has been used in providing services in comparison with those resources consumed or earned by the Board in accordance with generally accepted accounting practices. The Expenditure and Funding Analysis also shows how this expenditure is allocated for decision making purposes between the Board's operational divisions. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement.

2022/2023			2023/2024			
Net Expenditure Chargeable to General Fund £000	Adjustments between the Funding and Accounting Basis £000	Net Expenditure in the CIES £000		Net Expenditure Chargeable to General Fund £000	Adjustments between the Funding and Accounting Basis £000	Net Expenditure in the CIES £000
			Expenditure			
471	32	503	Administration	617	(4)	613
896	140	1,036	Operations	982	39	1,021
			Plant and Equipment			
290	-	290	Operating Costs	230	-	230
127	(10)	117	Bridge Maintenance	82	(3)	79
-	1,983	1,983	Corporate Costs	-	2,110	2,110
1,784	2,145	3,929	Net Cost Of Services	1,911	2,142	4,053
(1,784)	(968)	(2,752)	Other Operating Income & Expenditure	(1,911)	(6,234)	(8,145)
-	1,177	1,177	(Surplus) or Deficit	-	(4,092)	(4,092)
1,161			Opening General Reserve Balance	1,161		
-			Less / Add Surplus or (Deficit) on General Reserve Balance in year	-		
1,161			Closing General Reserve Balance at 31 March	1,161		

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.

2023/2024

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 Pensions Adjustment		Total Adjustments
		Other Differences		
<i>Explanatory Notes:</i>	(1)	(2)	(3)	
	£000	£000	£000	£000
Administration	-	(5)	1	(4)
Operations	-	38	1	39
Plant & Equipment Operating Costs	-	-	-	-
Bridge Maintenance	-	-	(3)	(3)
Corporate Costs	2,110	-	-	2,110
Net Cost of Services	2,110	33	(1)	2,142
Other Operating Income & Expenditure from the Expenditure & Funding Analysis	(6,253)	11	8	(6,234)
Difference between General Reserve Surplus or Deficit and CIES (Surplus) or Deficit on the Provision of Services	(4,143)	44	7	(4,092)

2022/2023

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 Pensions Adjustment		Total Adjustments
		Other Differences		
<i>Explanatory Notes:</i>	(1)	(2)	(3)	
	£000	£000	£000	£000
Administration	-	32	-	32
Operations	-	140	-	140
Plant & Equipment Operating Costs	-	-	-	-
Bridge Maintenance	-	-	(10)	10
Corporate Costs	1,983	-	-	1,983
Net Cost of Services	1,983	172	-	2,145
Other Operating Income & Expenditure from the Expenditure & Funding Analysis	(978)	2	8	(968)
Difference between General Reserve (Surplus) or Deficit and CIES Surplus or Deficit on the Provision of Services	1,005	174	(2)	1,177

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:

	2022/2023	2023/2024
	Net	Net
	Expenditure /	Expenditure /
	(Income)	(Income)
	£000	£000
Expenditure:		
Staff Costs	1,237	1,196
Property Costs	108	147
Supplies & Services	433	350
Transport Costs	37	33
Third Party Payments	131	217
Corporate Costs	1,983	2,110
Total Expenditure	3,929	4,053
Income:		
Fees, Charges & Other Service Income	(3)	13
Interest & Investment Income	(19)	5
Government Grants & Contributions	(2,730)	(8,163)
Total Income	(2,752)	(8,145)
(Surplus) or Deficit on Provision of Services	1,177	(4,092)

TAY ROAD BRIDGE JOINT BOARD

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

The Comprehensive Income and Expenditure Statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices.

Restated 2022/2023			2023/2024		
Gross Expenditure £000	Gross Income £000	Net Expenditure/ (Income) £000	Gross Expenditure £000	Gross Income £000	Net Expenditure/ (Income) £000
Expenditure					
503	-	503	613	-	613
1,036	-	1,036	1,021	-	1,021
290	-	290	230	-	230
117	-	117	79	-	79
1,983	-	1,983	2,110	-	2,110
3,929	-	3,929	4,053	-	4,053
Net Cost Of Services					
-	(3)	(3)	57	(44)	13
3	(22)	(19)	11	(6)	5
-	(2,730)	(2,730)	-	(8,163)	(8,163)
3,932	(2,755)	1,177	4,121	(8,213)	(4,092)
Net (Surplus) / Deficit on Provision of Services					
192	(83)	109	-	-	-
4,412	(4,352)	60	1,223	(1,788)	(565)
4,604	(4,435)	169	1,223	(1,788)	(565)
Other Comprehensive Income and Expenditure					
Total Comprehensive Income and Expenditure					
8,536	(7,190)	1,346	5,344	(10,001)	(4,657)

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	Total Usable Reserves	Unusable Reserves	Total Board Reserves
	£000	£000	£000	£000
Balance at 31 March 2022	(1,161)	(1,161)	(63,262)	(64,423)
<u>Movement in Reserves during 2022/2023 (Restated)</u>				
Total Comprehensive Expenditure and Income	1,177	1,177	169	1,346
Adjustments between accounting basis & funding basis under regulations (note 5)	(1,177)	(1,177)	1,177	-
Net (Increase) / Decrease before Transfers to Earmarked Reserves	-	-	1,346	1,346
Transfers to / (from) Earmarked Reserves	-	-	-	-
(Increase) / Decrease in 2022/2023	-	-	1,346	1,346
Balance at 31 March 2023 carried forward (Restated)	(1,161)	(1,161)	(61,916)	(63,077)
Total Comprehensive Expenditure and Income	(4,092)	(4,092)	(565)	(4,657)
Adjustments between accounting basis & funding basis under regulations (note 5)	4,092	4,092	(4,092)	-
Net (Increase) / Decrease before Transfers to Earmarked Reserves	-	-	(4,657)	(4,657)
Transfers to / (from) Earmarked Reserves	-	-	-	-
(Increase) / Decrease in Year	-	-	(4,657)	(4,657)
Balance at 31 March 2024 carried forward	(1,161)	(1,161)	(66,573)	(67,734)

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'.

Restated			
31 March 2023		Note	31 March 2024
£000			£000
62,174	Property, Plant & Equipment	20	66,311
75	Investment Property	19	75
-	Net Pension Assets	15	260
62,249	Total Long Term Assets		66,646
44	Inventories	22	56
751	Short Term Debtors	23	1,332
717	Cash and Cash Equivalents	13	611
1,512	Total Current Assets		1,999
(423)	Short Term Creditors	24	(911)
(423)	Total Current Liabilities		(911)
(261)	Net Pension Liabilities	15	-
(261)	Total Long Term Liabilities		-
63,077	Net Assets		67,734
1,161	Usable reserves	9	1,161
61,916	Unusable Reserves	10	66,573
63,077	Total Reserves		67,734

Robert Emmott, BSc, CPFA

Treasurer

Tay Road Bridge Joint Board

10 June 2024

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.

2022/2023		2023/2024
£000		£000
1,177	Net deficit / (surplus) on the provision of services	(4,092)
(2,027)	Adjust net surplus or deficit on the provision of services for non cash movements	(2,628)
680	Adjust for items included in the net surplus or deficit on the provision of services that are investing and financing activities	6,513
(170)	Net cash flows from Operating Activities	(207)
269	Investing Activities (note 11)	325
(1)	Financing Activities (note 12)	(12)
98	Net Decrease in cash and cash equivalents	106
815	Cash and cash equivalents at the beginning of the reporting period	717
717	Cash and cash equivalents at the end of the reporting period (note 13)	611

1 ACCOUNTING POLICIES

A General Principles

The Annual Accounts summarise the Board's transactions for the 2023/2024 financial year and its position at the year-end of 31 March 2024. 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 2023/2024 and the Service Reporting Code of Practice 2023/2024, 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 assets / 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. The actuaries have incorporated an impact of asset ceiling to comply with IFRIC 14. The asset ceiling is the present value of any economic benefit available to the Employer in the form of refunds or reduced future employer contributions. After discussions with the Fund, we have taken the approach to restrict the surplus with an asset ceiling. The asset ceiling is calculated as the difference between the accounting surplus attributable to the Employer and the surplus limit. The surplus limit is calculated as the expected future cost of accrual, calculated in line with the discount rate, minus the present value of the certified contributions payable by the Employer.
- 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 asset / 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. If a negative balance arises on the Pensions Reserve it 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 2024/2025 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 2024/2025 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. 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 2024 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 £88,146 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 £197,000. However, the assumptions interact in complex ways. During 2023/2024, the Board's actuaries advised that the net pensions assets had increased by £1,497,000 as a result of an increase in the return on assets less interest and net pension liabilities had increased by £1,143,000 attributable to updating of the assumptions. The actuaries have incorporated £2,693,000 as an impact of asset ceiling to comply with IFRIC 14.

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>Capital</u> <u>Grants</u>	Movement in Unusable	Total
2023/2024	General Fund Balance £000	Capital Receipts Reserve £000	Unapplied Account £000	Reserves £000	2023/2024 £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	-	-	-	-	-
Movements in the fair value of Investment Properties	-	-	-	-	-
Capital grants and contributions that have been applied to capital financing	6,270	-	-	(6,270)	-
Amounts of non-current assets written-off on disposal or sale as part of the gain/loss on disposal to the CIES	(58)	-	-	58	-
Insurance Receipts utilised	30	-	-	(30)	-
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	6	(6)	-	-	-
Use of the Capital Receipts Reserve to finance new capital expenditure	-	6	-	(6)	-
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)	(210)	-	-	210	-
Employer's pensions contributions and direct payments to pensioners payable in the year	166	-	-	(166)	-
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	4,092	-	-	(4,092)	-

	<u>Revenue Reserve</u>	<u>Capital Reserve</u>	<u>Capital Reserve</u>		
	General Fund Balance	Capital Receipts Reserve	Capital Grants Unapplied Account	Movement in Unusable Reserves	Total 2022/2023
2022/2023	£000	£000	£000	£000	£000
Adjustments involving the Capital Adjustment Account:					
<u>Reversal of items debited or credited to the</u>					
<u>Comprehensive Income and Expenditure</u>					
<u>Statement:</u>					
Charges for depreciation and impairment of non current assets	(2,165)	-	-	2,165	-
Revaluation Gains on Property, Plant & Equipment	112	-	-	(112)	-
Movements in the fair value of Investment Properties	6	-	-	(6)	-
Capital grants and contributions that have been applied to capital financing	971	-	-	(971)	-
Amounts of non-current assets written-off on disposal or sale as part of the gain/loss on disposal to the CIES	71	-	-	(71)	-
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 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)	(326)	-	-	326	-
Employer's pensions contributions and direct payments to pensioners payable in the year	152	-	-	(152)	-
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	(1,177)	-	-	1,177	-

TAY ROAD BRIDGE JOINT BOARD NOTES TO THE FINANCIAL STATEMENTS

6 COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT - OTHER OPERATING INCOME AND EXPENDITURE

2022/2023		2023/2024
£000		£000
(3)	Miscellaneous Income	(8)
	Insurance Receipts	(30)
-	(Gains) / Losses on the disposal of non current assets	(6)
-	(Gains) / Losses on the derecognition of non current assets	57
(3)	Total	13

7 COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT - FINANCING AND INVESTMENT INCOME AND EXPENDITURE

2022/2023		2023/2024
£000		£000
2	Net interest on the defined benefit liability (asset)	11
(12)	Interest receivable and similar income	-
(7)	Changes in the fair value of investment properties	-
(2)	Net Income & Expenditure on investment properties	(6)
(19)	Total	5

8 COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT - NON SPECIFIC GRANT INCOME

2022/2023		2023/2024
£000		£000
(1,759)	Non-ring fenced government grants	(1,893)
(971)	Capital grants and contributions	(6,270)
(2,730)	Total	(8,163)

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

Restated 31 March 2023		31 March 2024
£000		£000
640	Revaluation Reserve	640
61,542	Capital Adjustment Account	65,680
(261)	Pensions Reserve	260
(5)	Accumulating Compensated Absences Adjustment Account	(7)
61,916	Total Unusable Reserves	66,573

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.

TAY ROAD BRIDGE JOINT BOARD NOTES TO THE FINANCIAL STATEMENTS

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.

2022/2023		2023/2024
£000		£000
749	Balance at 1 April	640
83	Upward Revaluation of assets	-
(192)	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	-
640	Balance at 31 March	640

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.

2022/2023		2023/2024
£000		£000
62,547	Balance at 1 April	61,542
	Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income and Expenditure Statement:	
(2,165)	• Charges for depreciation and impairment of non current assets	(2,110)
182	• Revaluation losses on Property, Plant & Equipment	-
	• Amounts of non current assets written off on disposal or sale as part of the gain / loss on disposal to the CIES	- 58
(1,983)	Net written out amount of the cost of non current assets consumed in the year	(2,168)
	Capital financing applied in the year:	
-	• Use of the Capital Receipts Reserve to finance new capital expenditure	6
971	• Capital grants and contributions credited to the Comprehensive Income and Expenditure Statement that have been applied to capital financing	6,270
-	• Use of Insurance Receipts	30
-	• Capital expenditure charged against the General Reserve	-
971	Total Capital Financing Applied during the year	6,306
7	Movements in the market value of Investment Properties debited or credited to the CIES	-
61,542	Balance at 31 March	65,680

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.

Restated 2022/2023		2023/2024
£000		£000
(27)	Balance at 1 April	(261)
-	Actuarial gains or (losses) on pensions assets and liabilities	553
2,711	Re-measurements of the net defined benefit liability / (asset)	(199)
(326)	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	(210)
152	Employer's pensions contributions and direct payments to pensioners payable in the year	166
(2,771)	Impact of Asset Ceiling	211
(261)	Balance at 31 March	260

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.

2022/2023		2023/2024
£000		£000
(7)	Balance at 1 April	(5)
-	Settlement or cancellation of accrual made at the end of the preceding year	-
2	Amounts accrued at the end of the current year	(2)
2	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)
(5)	Balance at 31 March	(7)

11 CASH FLOW STATEMENT - INVESTING ACTIVITIES

2022/2023		2023/2024
£000		£000
948	Purchase of property, plant and equipment, investment property and intangible assets	6,962
-	Proceeds from the sale of property, plant and equipment, investment property and intangible assets	(2)
(679)	Other receipts from investing activities	(6,635)
269	Net cash flows from investing activities	325

TAY ROAD BRIDGE JOINT BOARD NOTES TO THE FINANCIAL STATEMENTS

12 CASH FLOW STATEMENT - FINANCING ACTIVITIES

2022/2023		2023/2024
£000		£000
(1)	Other receipts from financing activities	(12)
(1)	Net cash flows from financing activities	(12)

13 CASH FLOW STATEMENT - CASH AND CASH EQUIVALENTS

The balance of Cash and Cash Equivalents is made up of the following elements:

31 March 2023		31 March 2024
£000		£000
717	Bank current account	611
717	Total cash and cash equivalents	611

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:

	2022/2023	2023/2024
	£000	£000
Fees payable to Audit Scotland with regard to external audit services carried out by the appointed auditor for the year	15	16
Total	15	16

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).

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	
	Restated	
	2022/2023	2023/2024
	£000	£000
Comprehensive Income and Expenditure Statement:		
<i>Cost of Services:</i>		
• current service cost	324	199
• past service cost	-	-
• curtailment	-	-
<i>Financing and Investment Income and Expenditure</i>		
• net interest on the defined liability (asset)	(1)	8
• administration expenses	3	3
Total Post Employment Benefit Charged to the Surplus or Deficit on the Provision of Services	326	210
<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)	844	(944)
• Other actuarial (gains) / losses on assets	-	(553)
• Actuarial gains and losses arising on changes in demographic assumptions	-	(80)
• Actuarial gains and losses arising on changes in financial assumptions	(4,352)	115
• Other (if applicable)	797	1,108
• Impact of Asset Ceiling	2,771	(211)
Total Re-measurements	60	(565)
Total Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement	386	(355)
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	(326)	(210)
<i>Actual amount charged against the General Fund Balance for pensions in the year:</i>		
• employers' contributions payable to scheme	152	166

Pension assets and liabilities recognised in the Balance Sheet

	Local Government Pension Scheme		
	Restated		
	2021/2022	2022/2023	
	£000	£000	£000
Net pension liabilities as at March:			
Present value of funded obligation	11,057	7,908	9,129
Fair value of scheme assets	(11,369)	(10,679)	(12,353)
Net liability / (asset)	(312)	(2,771)	(3,224)
Present value of unfunded obligation	339	261	271
Impact of Asset Ceiling	-	2,771	2,693
Net liability/ (asset) arising from defined benefit	27	261	(260)

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	
	2022/2023	2023/2024
	£000	£000
Opening balance at 1 April	11,396	8,169
Current service cost	324	199
Interest cost	293	380
Contributions by scheme participants	50	131
<i>Re-measurement (gains) and losses:</i>		
○ change in financial assumptions	(4,352)	115
○ change in demographic assumptions	-	(80)
Experience gain on defined benefit obligation	797	1,108
Benefits paid	(339)	(622)
Past service costs, including curtailments	-	-
Closing balance at 31 March	8,169	9,400

Reconciliation of fair value of the scheme assets:

	Local Government Pension Scheme	
	2022/2023	2023/2024
	£000	£000
Opening balance at 1 April	11,369	10,679
Interest income on assets	294	505
Re-measurement gain: return on assets less interest	(844)	944
Actuarial gains and (losses)	-	553
Administration expenses	(3)	(3)
Employer contributions	152	166
Contributions by scheme participants	50	131
Benefits paid	(339)	(622)
Closing balance at 31 March	10,679	12,353

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 liabilities show the underlying commitments that the Board has in the long run to pay post employment (retirement) benefits. The total asset of £0.260m 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 2024.

The principal assumptions used by the actuary have been:

	Local Government Pension Scheme	
	2022/2023	2023/2024
Long-term expected rate of return on assets in the scheme:		
Mortality assumptions:		
Longevity at 65 for current pensioners (years):		
Men	19.0	18.9
Women	22.4	21.6
Longevity at 65 for future pensioners (years):		
Men	20.4	20.2
Women	23.9	23.1
Rate of inflation (RPI)	3.85%	4.00%
Rate of inflation (CPI)	2.85%	3.00%
Rate of increase in salaries	3.85%	4.00%
Rate of increase in pensions	2.85%	3.00%
Rate of discounting scheme liabilities	4.80%	4.85%

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	9,275	9,400	9,528
o Projected service cost	197	202	207
Adjustment to long term salary increase:			
o Present value of total obligation	9,410	9,400	9,390
o Projected service cost	202	202	202
Adjustment to pension increases and deferred re-valuation:			
o Present value of total obligation	9,520	9,400	9,282
o Projected service cost	207	202	197
Adjustment to mortality age rating assumption:	+ 1 year	None	- 1 year
o Present value of total obligation	9,835	9,400	8,986
o Projected service cost	209	202	194

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 2023	31 March 2023	31 March 2024	31 March 2024
	£000	%	£000	%
Equity investments	7,638	71	8,908	72
Gilts	213	2	779	6
Other Bonds	1,481	14	812	7
Property	1,055	10	1,095	9
Cash and alternatives	292	3	759	6
Total	10,679	100	12,353	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 2026.

The Board anticipated to pay £138,000 expected contributions to the scheme in 2024/2025.

16 EVENTS AFTER THE BALANCE SHEET DATE

There were no events that occurred between 1 April 2024 and 10 June 2024 that required adjustment to the 2023/2024 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 £951,000 of grant receipts outstanding at 31 March 2024 (2022/2023: £527,000) (see note 23).

Other Local Authorities

Angus, Dundee City and Fife Councils are considered to be related parties of the Board. Further detail on the nature of the relationship with these local authorities is provided on page 3 of these accounts under 'Members and Officials'. However, there are no agreements between the three local authorities for the sharing of control over the Board, decisions do not require unanimous consent of the three authorities or all twelve members, and veto power does not exist. During 2023/2024, the Board entered into a number of transactions with Dundee City Council and Fife Council, as detailed below:

2022/2023			2023/2024	
Income £000	Expenditure £000		Income £000	Expenditure £000
(12)	-	Dundee City Council:	-	-
-	90	Interest Receivable	-	95
-	5	Central Support Services	-	6
-	52	Grounds Maintenance	-	91
-	101	Professional Fees	-	98
-	52	Capital Works	-	52
-		Miscellaneous	-	
(12)	300	Total Dundee City Council	-	342

TAY ROAD BRIDGE JOINT BOARD NOTES TO THE FINANCIAL STATEMENTS

		Fife Council:		
-	6	Miscellaneous	-	7
-	6	Total Fife Council	-	7

The following balances existed between the Board and Dundee City Council as at 31 March 2024:

2022/2023				2023/2024	
Asset	Liability			Asset	Liability
£000	£000			£000	£000
		Dundee City Council:			
(12)	-	Interest Receivable		-	-
-	9	Professional Fees		-	1
-	243	Miscellaneous		365	49
(12)	252	Total Dundee City Council		365	50

18 LEASES

The Board as Lessee

The Board held no assets on finance or operating lease during 2023/2024 and, accordingly, there were no lease rentals paid to lessors during the year (2022/2023: None) or commitments due to lessors in 2023/2024 (2022/2023: 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 2023/2024 the Board received rent of £10,213 from this agreement (2022/2023: £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:

	2022/2023	2023/2024
	£000	£000
Rental income from investment property	10	10
Direct operating expenses arising from investment property	(8)	(3)
Net gain/(loss)	2	7

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.

	2022/2023	2023/2024
	£000	£000
Balance at start of the year	68	75
Net gains / (losses) from changes in fair value	7	-
Balance at end of the year	75	75

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 2023/2024:

	Other Land and Buildings £000	Vehicles, Plant & Equipment £000	Infrastructure Assets £000	Total Property, Plant & Equipment £000
Cost or Valuation				
At 1 April 2023	1,312	2,777	87,324	91,413
Additions	-	173	6,133	6,306
Derecognition - Disposals	-	(30)	(912)	(942)
Expenditure Not Adding Value	-	(14)	(89)	(103)
At 31 March 2024	1,312	2,906	92,456	96,674
Accumulated Depreciation and Impairment				
At 1 April 2023	25	1,176	28,038	29,239
Depreciation charge	25	179	1,803	2,007
Derecognition - Disposals	-	(28)	(855)	(883)
At 31 March 2024	50	1,327	28,986	30,363
Net Book Value:				
At 31 March 2024	1,262	1,579	63,470	66,311
At 31 March 2023	1,287	1,601	59,286	62,174

Comparative Movements in 2022/2023:

	Other Land and Buildings £000	Vehicles, Plant & Equipment £000	Infrastructure Assets £000	Total Property, Plant & Equipment £000
Cost or Valuation				
At 1 April 2022	1,310	2,218	87,001	90,529
Additions	-	566	405	971
Expenditure Not Adding Value	-	(7)	(82)	(89)
Revaluation Increase / (Decrease) recognised in Revaluation Reserve	(110)	-	-	(110)
Revaluation Increases / (Decreases) recognised in the Surplus / Deficit on the Provision of Services	112	-	-	112
At 31 March 2023	1,312	2,777	87,324	91,413
Accumulated Depreciation				
At 1 April 2022	71	1,028	26,135	27,234
Depreciation charge	25	148	1,903	2,076
Write back of Depreciation	(71)	-	-	(71)
At 31 March 2023	25	1,176	28,038	29,239
Net Book Value:				
At 31 March 2023	1,287	1,601	59,286	62,174
At 31 March 2022	1,239	1,190	60,866	63,295

TAY ROAD BRIDGE JOINT BOARD NOTES TO THE FINANCIAL STATEMENTS

Capital Commitments

At 31 March 2024, the Board has entered into a number of contracts for the construction or enhancement of Property, Plant and Equipment in 2024/2025 and future years, budgeted to cost £6.392m (Similar commitments at 31 March 2023 were £11.829m).

The major commitments are for:

- Carriageway Resurfacing: £6.2m in 2024/2025.

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.

	2022/2023 £000	2023/2024 £000
<i>Capital investment:</i>		
Property, Plant and Equipment	971	6,306
Total Capital Investment	971	6,306
<i>Sources of finance:</i>		
Government grants and other contributions	971	6,270
Capital Receipts	0	6
Insurance Receipts	0	30
Total Sources of Finance	971	6,306

22 INVENTORIES

	Maintenance Materials 2022/2023 £000	2023/2024 £000	Total 2022/2023 £000	2023/2024 £000
Balance outstanding at start of year	45	44	45	44
Purchases	-	12	-	12
Recognised as an expense in the year	(1)	-	(1)	-
Balance outstanding at year-end	44	56	44	56

23 SHORT-TERM DEBTORS

	31 March 2023 £000	31 March 2024 £000
Central government bodies	527	947
Local authorities	128	365
Other entities and individuals	96	20
Total	751	1,332

24 SHORT-TERM CREDITORS

	31 March 2023 £000	31 March 2024 £000
Central government bodies	10	16
Local authorities	252	50
Other entities and individuals	161	845
Total	423	911

TAY ROAD BRIDGE JOINT BOARD NOTES TO THE FINANCIAL STATEMENTS

25 GRANT INCOME

The Board credited the following grants, contributions and donations to the Comprehensive Income and Expenditure Account in 2023/2024:

	2022/2023 £000	2023/2024 £000
Credited to Taxation and Non Specific Grant Income		
Scottish Government Revenue Grant	1,759	1,893
Scottish Government Capital Grant	971	6270
Total	2,730	8,163

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 (2022/2023: £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.

27 CONTINGENT ASSETS

During 2022/2023 there were several accidents recorded that resulted in damage to the Board's property. One of these is subject to an ongoing insurance claim. No income has been recognised in the 2023/2024 accounts as the amount and timing of any insurance receipts are uncertain at the date that the unaudited accounts were authorised for issue.

28 PRIOR PERIOD ADJUSTMENTS

After the Board's 2022/2023 Audited Accounts were approved at the September 2023 Board meeting, a material misstatement in relation to the 2022/2023 actuarial asset ceiling adjustment came to light. A revised actuarial report was subsequently obtained which increased the impact of the asset ceiling by £1.436m. This results in the reported 2022/2023 Net Pension Asset of £1.175m being restated to become a Net Pension Liability of £0.261m.

Effect on line items in the Comprehensive Income and Expenditure Statement 2022/2023:

In order to correct this error, the Board has restated the prior year information for 2022/2023 for the £1.436m in each of the following lines in the Comprehensive Income and Expenditure Statement. The following are the relevant extracted lines from the Comprehensive Income and Expenditure Statement. The Comprehensive Income and Expenditure Statement with appropriate restatement for 2022/2023 can be found on page 30 of these financial statements.

2022/2023:

	As Originally Stated	As Restated	Amount of Restatement	As Originally Stated	As Restated	Amount of Restatement	As Originally Stated	As Restated	Amount of Restatement
	£000	£000	£000	£000	£000	£000	£000	£000	£000
	Gross Expenditure			Gross Income			Net Expenditure / (Income)		
Actuarial (Gains) / Losses on Pension Assets / Liabilities	2,976	4,412	1,436	(4,352)	(4,352)	-	(1,376)	60	1,436
Other Comprehensive Income & Expenditure	3,168	4,604	1,436	(4,435)	(4,435)	-	(1,267)	169	1,436
Total Comprehensive Income & Expenditure	7,100	8,536	1,436	(7,190)	(7,190)	-	(90)	1,346	1,436

TAY ROAD BRIDGE JOINT BOARD NOTES TO THE FINANCIAL STATEMENTS

Effect on line items in the Balance Sheet at 31 March 2023:

The CIPFA Code of Practice on Local Authority Accounting in the United Kingdom requires that an authority present a Balance Sheet at the beginning of the preceding period when an authority makes a retrospective restatement. However, in this case the prior period error did not impact on the opening Balance Sheet for 2022/2023. The error took place at year-end (2022/2023) and therefore impacted on the reported Pensions Asset, which has decreased by £1.436m. The Pensions Reserve balance was also overstated by the same amount. The following table demonstrates the effects on the following line items in the Balance Sheet for the financial year 2022/2023. The restated (for the relevant line items) prior period Balance Sheet is provided with the current year information on page 32 of the financial statements.

2022/2023:

	As Originally Stated	As Restated	Amount of Restatement
	£000	£000	£000
Net Pension Assets	1,175	-	(1,175)
Total Long-Term Assets	1,175	-	(1,175)
Net Pension Liabilities	-	(261)	(261)
Total Long-Term Liabilities	-	(261)	(261)
Net Assets	64,513	63,077	(1,436)
Unusable Reserves	63,352	61,916	(1,436)
Total Reserves	64,513	63,077	(1,436)

Effect on line items in the Movement in Reserves Statement at 31 March 2023:

The following restatement was also required for the Movement in Reserves Statement for Unusable Reserves. The restated (for the relevant line items) prior period Movement in Reserves Statement is provided with the current year information on page 31 of the financial statements.

2022/2023:

	As Originally Stated	As Restated	Amount of Restatement
	£000	£000	£000
Unusable Reserves:			
Total Comprehensive Income & Expenditure	(1,267)	169	1,436
Net (Increase) / Decrease before Transfers to Other Statutory Reserves	(90)	1,346	1,436
(Increase) / Decrease in 2022/2023	(90)	1,346	1,436
Balance at 31 March 2023	(63,352)	(61,916)	1,436

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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 16 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**

REPORT TO: TAY ROAD BRIDGE JOINT BOARD - 10 JUNE 2024

REPORT ON: 2024/2025 INSURANCE PROGRAMME

REPORT BY: TREASURER

REPORT NO: TRB 13-2024

1 PURPOSE OF REPORT

This report provides an overview of the insurance arrangements for the financial year 2024/2025.

2 RECOMMENDATIONS

It is recommended that the Joint Board notes the details contained within this report.

3 FINANCIAL IMPLICATIONS

The financial implications of the 2024/2025 insurance programme are detailed in Appendix A. Covers have been negotiated within the provision contained in the approved 2024/2025 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.

Dundee City Council's Insurance section use Marsh as the broker for the Board due to the specialist nature of the insurance that is required and they have access to broker only markets which the Council could not access directly. Prior to each renewal, Marsh go out to the market each year to obtain the most competitive prices for Tay Road Bridge.

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 is £15.6m for damage to the bridge and £1.8m for damage to the administration office. The increased premium for 2023/2024 was due to an increase in the first loss sum insured declared values by 20% which took into account current inflationary pressures and general property market insurance guidance at the time, in regard to increased materials and construction costs. There had been no increase in this declared value for many years. The increase to the first loss limit applies to both the Bridge and the administration building. Additionally, the property insurance market is the most difficult it has been in forty years, coupled with the increased insured values, has resulted in the significant premium increases of 30% in 2022/2023 and 19% in 2024/2025.

An excess of £2,500 is applicable for each single property loss claim, other than for each single property loss claim as a result of storm, flood, impact, subsidence or marine impact damage, where there is an excess of £50,000.

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.

ROBERT EMMOTT
TREASURER

1 MAY 2024

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TAY ROAD BRIDGE JOINT BOARD**PREMIUM SUMMARY 2024/2025**

<u>CLASS</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Property / Business Interruption	40,388	40,508	40,799	44,227	57,304	68,227
Combined Liability	16,800	24,349	23,775	23,554	21,367	21,011
Excess Public Liability	4,832	5,073	3,920	4,200	4,424	4,648
Directors and Officers	1,434	1,434	2,696	2,990	2,990	2,990
Fidelity	1,051	1,051	1,419	1,916	2,107	2,213
Personal Accident	891	906	854	879	750	824
Hired in Plant	875	883	906	840	882	926
Engineering Combined	11,726	12,102	11,841	10,315	10,981	11,750
Motor Fleet	8,949	8,369	8,788	8,920	8,921	9,598
Marine	1,344	1,422	1,534	2,124	2,348	2,465
Death in Service	2,022	2,361	2,594	2,623	2,331	2,331
TOTAL	<u>90,312</u>	<u>98,458</u>	<u>99,126</u>	<u>102,588</u>	<u>114,405</u>	<u>126,983</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).