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# *TAY ROAD BRIDGE JOINT BOARD*

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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 2nd June, 2025

Dear Member

You are requested to attend a meeting of the **TAY ROAD BRIDGE JOINT BOARD** to be held remotely on Monday 9th June, 2025 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) 434818 or by email at [committee.services@dundeecity.gov.uk](mailto:committee.services@dundeecity.gov.uk) by no later than 12 noon on Friday 30th May, 2025.

Please submit any apologies for absence to Laura Cunningham, Committee Services Officer on telephone (01382) 434211 or email [laura.cunningham01@dundeecity.gov.uk](mailto:laura.cunningham01@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 17th March, 2025 is submitted for approval (copy attached).

### **3 MEMBERSHIP – ANGUS COUNCIL**

It is reported that at the meeting of Angus Council held on 8th May, 2025, it was agreed that Councillor Craig Fotheringham be appointed as a member of Tay Bridge Joint Board as a replacement for Councillor Lloyd Melville.

The Joint Board is asked to note the change in member as indicated.

### **4 APPOINTMENT OF TREASURER TO THE BOARD**

It is reported that in terms of Section 5 of the Tay Road Bridge Order 1991, the Board is required to appoint a Treasurer to the Board. Reference is made to Article IV of the minute of meeting of the Tay Road Bridge Joint Board of 13th June, 2022, when the Board confirmed that the Executive Director of Corporate Services would serve as the Treasurer.

The Board is asked to note that, following his appointment to the post of Executive Director of Corporate Services, Paul Thomson will serve as Treasurer to the Board.

### **5 OPERATIONAL RESTRICTIONS AND CLOSURES - Page 3**

(Report No TRB08-2025 by the Bridge Manager, copy attached).

### **6 UPDATE ON ENGINEERING WORKS - Page 9**

(Report No TRB09-2025 by the Bridge Manager, copy attached).

### **7 RESPONSE TO INTERNAL AUDITOR'S ANNUAL REPORT TO MEMBERS - Page 11**

(Report No TRB10-2025 by the Bridge Manager, copy attached).

### **8 LOCAL CODE OF CORPORATE GOVERNANCE - Page 75**

(Report No TRB11-2025 by the Treasurer, copy attached).

### **9 ANNUAL GOVERNANCE STATEMENT FOR THE YEAR TO 31ST MARCH, 2025 - Page 143**

(Report No TRB12-2025 by the Treasurer, copy attached).

**10      UNAUDITED ANNUAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2025  
         - Page 153**

(Report No TRB13-2025 by the Treasurer, copy attached).

**11      2025/2026 INSURANCE PROGRAMME - Page 221**

(Report No TRB14-2025 by the Treasurer, copy attached).

**12      EXTERNAL AUDIT ANNUAL AUDIT PLAN 2024/2025 - Page 225**

(Report No TRB15-2025 by the Treasurer, copy attached).

**13      DATE OF NEXT MEETING**

The next meeting of the Joint Board will be held on Monday, 8th September, 2025 at 10.00am via MS Teams (unless otherwise advised).

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**ITEM No ...2.....**

At a MEETING of the **TAY ROAD BRIDGE JOINT BOARD** held remotely on 17th March, 2025.

Present:-

Dundee City Council

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

Fife Council

Councillor Gary HOLT  
 Councillor Louise KENNEDY-DALBY  
 Councillor Jonny TEPP

Also Present (Officers):-

Gary BRADY (Engineer)  
 Robert EMMOTT (Treasurer)  
 Andrew HERD (Transport Scotland)  
 Alan HUTCHISON (Bridge Manager)  
 Alan JOHNSTON (for Treasurer)  
 Mark JOHNSTONE (Audit Scotland)  
 Elaine MCKAY (Operations Manager)  
 Maureen MORAN (for Clerk)

Councillor Gary HOLT, Chairperson, in the Chair.

Apologies for absence were submitted on behalf of Councillor Altany Craik and Councillor Allan Knox.

**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 2nd December, 2024 was submitted and approved.

**III OPERATIONAL RESTRICTIONS AND CLOSURES**

There was submitted Report No TRB01-2025 by the Bridge Manager, appraising the Joint Board of the number and nature of operational restrictions and closures applied between 1st November 2025 and 31st January 2025.

The Joint Board agreed to note the content of the report as at 31st January, 2025.

**IV PROPOSED CHANGES TO STAFFING STRUCTURE AT THE TAY ROAD BRIDGE**

There was submitted Report No TRB02-2025 by the Bridge Manager, seeking approval for the changes to the staffing structure for succession planning purposes to ensure continued service delivery.

The Joint Board agreed:-

- (i) to approve the following structure changes outlined in section 5 of the Report;
- the post of Bridge Inspector be designated Operations Lead;

- an additional post of Operations Lead be established.

## **V UPDATE ON ENGINEERING WORKS**

There was submitted Report No TRB03-2025 by the Bridge Manager, advising the Joint Board on the current situation regarding engineering works on the bridge.

The Joint Board agreed to note the position on current progress.

## **VI STRATEGIC PLAN 2025 – 2030**

There was submitted Report No TRB04-2025 by the Bridge Manager, seeking approval to implement an updated Strategic Plan, covering the period 2025 to 2030.

The Joint Board agreed to implement the updated Strategic Plan that included key performance measures to provide a clear link between revenue budgets and the Board's strategic objectives.

## **VII TENDER REPORT – CATHODIC PROTECTION REPLACEMENT WORKS**

There was submitted Report No TRB05-2025 by the Engineer of the Board, seeking approval to appoint Volker Stevin as main contractor for the renewal of the Cathodic Protection System (overlay and components) on piers 2 and 3 and to replace failed embedded reference electrodes on a number of other columns.

The Joint Board agreed:-

- (i) that the Clerk of the Board be instructed to accept the offer of £2,542,522.77 from Volker Stevin for replacing the cathodic protection systems to piers 2 and 3, along with associated reference cells; and
- (ii) that the overall expenditure of £2,669,649 be authorised which incorporated an allowance of 5% including fees and contingencies.

## **VIII REVENUE MONITORING – 10 MONTHS TO 31ST JANUARY, 2025**

There was submitted Report No TRB06-2025 by the Treasurer, appraising Board Members of the latest position regarding the Joint Board's 2024/2025 Revenue Budget.

The Joint Board agreed to note the content of the Revenue Budget Report as at 31 January, 2025.

## **IX CAPITAL MONITORING – 10 MONTHS TO 31ST JANUARY, 2025**

There was submitted Report No TRB07-2025 by the Treasurer, appraising Board Members of the latest position regarding the Joint Board's 2024/2025 Capital Plan.

The Joint Board agreed to note the content of the Capital Monitoring Report as at 31 January, 2025.

## **X DATE OF NEXT MEETING**

Monday 9th June, 2025 at 10.00am to be held remotely unless otherwise advised.

Councillor Gary HOLT, Chairperson.

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 9 JUNE 2025

REPORT ON: OPERATIONAL RESTRICTIONS AND CLOSURES

REPORT BY: BRIDGE MANAGER

REPORT NO: TRB 08-2025

## 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 2025.

## 2.0 RECOMMENDATIONS

- 2.1 The Joint Board are asked to note the contents of this Report as at 30 April 2025.

## 3.0 FINANCIAL IMPLICATIONS

- 3.1 There are no financial implications arising 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:

**Operational** - Includes dropping staff/equipment off at the underbridge inspection gantries, carriageway inspections, debris collection, breakdown attendance.

**Emergency Vehicles** – Includes TRBJB request for Police/Ambulance/Fire to attend to a call regarding a “cause for concern of individual” or accident attendance by Police/Ambulance/Fire.

**Planned Maintenance** – Includes roadworks/barrier repairs/joint repairs/concrete repairs.

A summary of the restrictions applied between 1 February and 30 April 2025 is given in the tables at paragraph 4.1.1, 4.1.2 and 4.1.3. A quarterly summary of bridge availability is given at paragraph 4.1.4.

### 4.1.1 Single Carriageway Closure

Reason	Number of Occasions	Total Duration (Hours and Minutes)	Average Duration (Minutes)
Operational	24	5 h 8 min	12.83
Emergency Vehicles	20	4 h 0 min	12

#### 4.1.2 Full Bridge Closure

Reason	Number of Occasions	Total Duration (Hours and Minutes)	Average Duration (Minutes)
Planned Maintenance	0	0	0
Emergency Vehicles	3	1 h 45 min	35

#### 4.1.3 High Winds Restrictions

Traffic Restricted	Number of Occasions	Total Duration (Hours and Minutes)	Average Duration (Minutes)
Double Deck Buses	17	122 h 34 min	7 h 13 min
High Sided Vehicles	2	7 h 33 min	3 h 47 min
All Traffic	0	0	0

#### 4.1.4 Summary Of Bridge Availability 1 February to 30 April 2025

Full availability (No restrictions)	93.4
Partial Availability (Some restrictions)	6.52
No Availability (Full closure)	0.08



## 5.0 TRAFFIC COUNT DATA

### 5.1 Traffic Count Data from Dundee Ramps

	4 <sup>th</sup> Quarter 2023	1 <sup>st</sup> Quarter 2024	2 <sup>nd</sup> Quarter 2024	3 <sup>rd</sup> Quarter 2024	**4 <sup>th</sup> Quarter 2024	1 <sup>st</sup> Quarter 2025
	(Nov- Jan)	(Feb- Apr)	(May- Jul)	*(Aug)	(Nov-Jan)	(Feb – Apr)
Northbound to West	5089	5636	5757	5602	Not available	6276
Northbound to East	6278	6725	7169	7420	Not available	7248
<b>Northbound Total</b>	<b>11367</b>	<b>12361</b>	<b>12926</b>	<b>13022</b>	Not available	<b>13524</b>
Southbound from West	4676	5063	5169	5301	Not available	5581
Southbound from East	6855	7509	8023	8494	Not available	7905
<b>Southbound Total</b>	<b>11531</b>	<b>12572</b>	<b>13192</b>	<b>13795</b>	Not available	<b>13486</b>
<b>Total AADT Traffic per Quarter</b>	<b>22898</b>	<b>24933</b>	<b>26118</b>	<b>26817</b>	Not available	<b>27010</b>

### AADT – (Annual Average Daily Total)

\*Counts averaged for August only - counting loops removed 30 August during ramp resurfacing.

\*\* No count available due to counters being removed. The counters have now been replaced and are operational.

## 5.2 Active Travel Counts - \*AADT

<i>Year</i>	<i>Month</i>	<i>No. Pedestrians</i>	<i>No. Cyclists</i>	
2024	February	199	94	
	March	234	118	
	April	211	139	
<b>2024 1<sup>st</sup> Quarter</b>		<b>215</b>	<b>117</b>	AADT/Quarter
2024	May	275	197	
	June	253	207	
	July	257	210	
<b>2024 2<sup>nd</sup> Quarter</b>		<b>262</b>	<b>205</b>	AAD/Quarter
2024	August	1242	206	
	September	270	221	
	October	223	153	
<b>2024 3<sup>rd</sup> Quarter</b>		<b>245</b>	<b>194</b>	AADT/Quarter
2024	November	124	225	
	December	71	146	
2025	January	90	174	
<b>2024 4<sup>th</sup> Quarter</b>		<b>95</b>	<b>182</b>	AADT/Quarter
2025	February	233	98	
	March	235	154	
	April	275	189	
<b>2025 1<sup>st</sup> Quarter</b>		<b>248</b>	<b>147</b>	AADT/Quater

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

NOTE: The Bridge Manager remains confident in the overall active travel statistics presented but considers that some cycles are being counted as pedestrians. This follows an audit by bridge staff on 29 May 2024 that confirmed the total number of cycles and pedestrians were within an accuracy of 90%.

**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**  
**29 MAY 2025**

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**REPORT TO:** TAY ROAD BRIDGE JOINT BOARD – 9 JUNE 2025

**REPORT ON:** UPDATE ON ENGINEERING WORKS

**REPORT BY:** BRIDGE MANAGER

**REPORT NO:** TRB 09-2025

## **1.0 PURPOSE OF REPORT**

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

## **2.0 RECOMMENDATIONS**

- 2.1 It is recommended that:

- The Joint Board notes the position on current progress.

## **3.0 FINANCIAL IMPLICATIONS**

- 3.1 There are no direct 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.
- 4.2 The Cathodic Protection (CP) works noted in section 5.3 have been awarded to VolkerStevin following Board approval at the March 2025 meeting. Following discussion with the contractor, the project will commence on site in summer 2025 to allow for material procurement and marine licence lead-in times. Some overnight closures will also be required overnight on weekdays (0020hours to 0530 hours) to permit installation of steel column cradles, which are needed to safely access a limited number of the columns for reference electrode installation. A series of short-term lane restrictions might also be required during off-peak working times (0930 to 1530) to accommodate material delivery to the work site. Every effort will be made to work with the contractor to mitigate bridge closures and lane restrictions during the works. All restrictions will be discussed in advance with stakeholders and will be advertised to the public. Emergency services access will always be maintained during any planned bridge closures.
- 4.3 The installation of the new gantries, as noted in paragraph 5.4, might require a series of overnight bridge and B946 (Tay Street in Newport-on-Tay) closures in late 2026 for gantry for installation. Bridge management will work closely with Spencer Bridge Engineering Ltd to mitigate closures and will liaise closely with Fife Council and other stakeholders in advance of site works.

## **5.0 BACKGROUND**

- 5.1 Principal Inspections (PIs) of the bridge are a statutory requirement and permit the efficient planning of future maintenance requirements to ensure the continuing good condition of the structure. PIs are carried out every six years and require a detailed close-up inspection of all elements of the bridge. General Inspections (GIs) are carried out every two years and involve a visual inspection of all elements of the bridge. The PI inspection was slowed by the major carriageway work in 2023 and 2024 because the works limited gantry availability which disrupted our access into the box sections.

These major works are now complete and structural inspections, utilising a combination of our in-house team and Dundee City Council Engineers/Bridge Inspectors have recommenced in 2025.

- 5.2 Inspections confirm that the bridge structure is in good condition but that works to maintain this position is required by progressing with the plan to renew elements of the cathodic protection this year and by following the capital works plan over the coming years.
- 5.3 Cathodic protection (CP) is a method used to halt the corrosion of steel reinforcement embedded in concrete by applying a small electrical current through a surface mounted anode. The Tay Road Bridge has a CP system installed within the extents of the tidal splash zone to all concrete piers and a project to renew elements of the CP system was approved at the March 2025 Board meeting.
- 5.4 The guidance document, "The Operation and Maintenance of Bridge Access Gantries", IStructE 2<sup>nd</sup> 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. Report TRB 34 presented to the December 2024 Board meeting confirmed the appointment of Spencer Bridge Engineering Ltd to carry out the design and installation of new under bridge inspection gantries. Detailed design of the gantries commenced in January 2025 and is being monitored regularly by the Bridge Manager and Engineer to the Board. Installation of the gantries is programmed for late 2026 and future updates on progress will be brought to the Board.

## **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**  
**29 MAY 2025**

**ITEM No ...7.....**

**REPORT TO:** TAY ROAD BRIDGE JOINT BOARD - 9 JUNE 2025

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

**REPORT BY:** BRIDGE MANAGER

**REPORT NO:** TRB 10-2025

**1.0 PURPOSE OF REPORT**

- 1.1 This report is in response to the Annual Report, reference 2025/06, prepared by the Board's Internal Auditor, Henderson Loggie, on Payroll; Corporate Governance; Procurement Creditors and Purchasing 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 recommendations as set out in paragraph 5.2 and 5.3.

**3.0 FINANCIAL IMPLICATIONS**

- 3.1 There are no financial implications associated with this report.

**4.0 BACKGROUND**Introduction

- 4.1 The Board's Internal Audit Needs Assessment and Strategic Plan 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 August 2024 resulted in an internal audit programme for 2024/25, detailed in Henderson Loggie report 2025/01 - Internal Audit Annual Plan 2024/25 (Report No. TRB-20-2024, reported to September 2024 Board). This programme confirmed that Payroll; Corporate Governance; Procurement Creditors and Purchasing and previous Audit follow-up reviews were areas of risk to be reviewed in 2024/25.

**5.0 REPORT****5.1 Internal Auditor's Annual Report**

- i) The Internal Auditor's Annual Report, reference 2025/06 (appendix 1), 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:
 

2025/02	Corporate Governance (appendix 2)
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2025/03	Payroll (appendix 3)
2025/04	Procurement and Creditors/Purchasing (appendix 4)
2024/05	Follow-up Reviews (appendix 5)

Henderson Loggie consider that the Board has adequate and effective arrangements for risk management, control and governance and that proper arrangements are in place to promote and secure Value for Money. However, a Priority 2 and a Priority 3 recommendation was made in relation to Procurement and Creditors/Purchasing audit. One partially implemented Priority 3 recommendation was also made in relation to the Follow-up audit.

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 – One

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

## 5.2 Priority 2 Action Point

5.2.1 The following recommendation in report reference 2025/04 Procurement and Creditors/Purchasing was agreed:

5.2.2 We recommend that the Board produces, approves, and publishes a procurement strategy and annual procurement report for each financial year where it expects to have significant procurement spend, in line with the requirements of the Procurement Reform (Scotland) Act 2014.

5.2.3 This should ideally be done by applying the Scottish Government's statutory guidance for the Act, utilising the 'Procurement Journey' resource, and with support from the Dundee City Council (DCC) Procurement Team. The procurement strategy and annual procurement report should be proportionate to the size and spend of the Board.

5.2.4 The Board must prepare a procurement strategy as soon as practicable after it becomes aware of the likelihood of having procurement expenditure exceeding £5m in the financial year. The annual procurement report should then be developed no later than six months following the end of the financial year.

## 5.3 Priority 3 Action Points

5.3.1 The following recommendation in report reference 2025/04 Procurement and Creditors/Purchasing was agreed:

5.3.2 The Bridge Manager, in collaboration with the Clerk to the Board, and Engineer to the Board, should determine practical procurement thresholds for the purchase of goods, services and works which meet the operational requirements of the Board, while allowing for appropriate oversight from the Clerk and the Joint Board. These should be presented to the Joint Board for review and approval.



- 5.3.3 The Board's procedures should then be updated to reflect the new thresholds, if approved, and to document exceptions where standard tender procedures may not need to be applied.
- 5.3.4 The following recommendation in report reference 2025/05 Follow-up Reviews was confirmed as partially implemented:
- 5.3.5 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.

## **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**  
**29 MAY 2025**

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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 2024/25

Internal Audit report No: 2025/06

Draft issued: 14 May 2025

Final issued: 15 May 2025



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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 2024/25.
- 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 2024/25 reflected the allocation of days shown in Year 3 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 approved Annual Plan for 2024/25. 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.

### Global Internal Audit Standards in UK Public Sector 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;
  - Have produced this document and carry out all our internal audit practice in line with the requirements of the Global Internal Audit Standard (GIAS) (effective from 9 January 2025) and the Global Internal Audit Standards in the UK Public Sector (effective from 1 April 2025). Together, these have replaced the Public Sector Internal Audit Standards (PSIAS), which were previously in place.
  - 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 Global Internal Audit Standards in the UK Public Sector;
  - 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 Global Internal Audit Standards in the UK Public Sector compliance

## Global Internal Audit Standards in UK Public Sector 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. An independent review was undertaken during May / June 2024 of the firm's policies and procedures relating to internal audit services and their application to the firm's internal audit clients. The independent review confirmed that Henderson Loggie was, in all material respects, compliant with the requirements of PSIAS.

## Significant Issues

- 1.9 Internal audit report 2025/04 – Procurement and Creditors / Purchasing was graded as Satisfactory overall, and contained one Priority 2 recommendation where it was identified that the annual regulated procurement spend in 2024/25 had been exceeded triggering a requirement for the Board (under current procurement legislation) to prepare an Annual Procurement Report and develop a Procurement Strategy. However, these documents had not been produced. Management have agreed an improvement action to work with Dundee City Council procurement team to address the issues raised in our recommendation.
- 1.10 There were no issues identifying major internal control weaknesses noted from the other internal audit work carried out during the year, and in general, procedures were operating well in the areas selected.
- 1.11 The Board has made good progress in implementing the previous internal audit recommendations, with three (75%) of the four recommendations examined classified as 'fully implemented'. One (25%) recommendation from internal audit report 2024/02 – Contract Management, was assessed as 'partially implemented', and is expected to be implemented as part of the completion of the cycle of supplier review meetings scheduled over the course of 2025. The outstanding recommendation will be subject to follow up in the next formal Follow-Up Review as part of the 2025/26 internal audit programme.
- 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. From the internal audit work conducted during 2024/25 we have not identified any downward trends in relation to risk management, control, or governance. The latest iteration of the Strategic Risk Register does not stipulate the risk appetite of the Joint Board and therefore it is not possible to highlight whether there any areas operating above the risk appetite. This opinion has been arrived at taking into consideration the work we have undertaken during 2024/25, and in previous years since our initial appointment.



## Reports Submitted

Number	Title	Overall Grade	Recommendations	Priority 1	Priority 2	Priority 3
2025/01	Annual Plan 2024/25	N/A	N/A	N/A	N/A	N/
2025/02	Corporate Governance	Good	-	-	-	-
2025/03	Payroll	Good	-	-	-	-
2025/04	Procurement and Creditors / Purchasing	Satisfactory	2	-	1	1
2025/05	Follow-Up Reviews	N/A	1 of 4 recommendations required further action	-	-	1

Overall gradings are defined as follows:

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

Recommendation grades are defined as follows:

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

## Summary of Results and Conclusions

### 2025/01 – Annual Plan 2024/25

#### Final Issued – September 2024

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 2025. The plan was based on the proposed allocation of audit days for 2024/25 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.

Report 2025/02 – Corporate Governance

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

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

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

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

**Strengths**

- The Joint Board’s corporate governance arrangements are, in all relevant and material respects, in accordance with the best practice as set out in the CIPFA / Solace ‘Delivering Good Governance in Local Government: Framework (2016)’ and accompanying guidance notes for Scottish Authorities.

**Weaknesses**

- No significant weaknesses were identified during our review.

Final Issued – April 2025

Overall grade: Good

The objective of this audit was to obtain reasonable assurance that:	Grade
1. The Joint Board’s corporate governance arrangements are in accordance with applicable best practice as set out in the CIPFA / Solace ‘Delivering Good Governance in Local Government: Framework (2016)’ and accompanying guidance notes for Scottish Authorities, which was published in September 2016.	Good



Report 2025/03 – Payroll

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

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

Strengths

- All new posts and changes to existing posts had been appropriately approved by the Joint Board and are clearly documented in Joint Board meeting minutes.
- Our sample testing of starters and leavers confirmed that ResourceLink was accurately updated so that staff entered and left the payroll system at the correct date and were not over or under paid.
- Our sample testing confirmed that overtime payments and other variations to pay had been properly authorised, processed, and recorded.
- There was robust approval and checking of changes to employee standing data and we confirmed that a sample of changes tested had been correctly input into ResourceLink.
- Monitoring information was adequate for identifying incorrect payroll payments and to allow budget holders to manage their budgets effectively, given the size and nature of the organisation.

Weaknesses

- Our testing identified three instances where timesheets related to public holiday overtime payments had not been signed by employees. This was due to a one-off error, which caused a delay in printing the timesheets to be signed. However, we noted that additional verification checks were performed prior to processing the payroll, with the Administration and Resources Officer reviewing the planned working hours for each staff member and contacting the relevant workers' supervisor to confirm that any overtime claimed was correct.

Final Issued – April 2025

Overall grade: Good

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



**Report 2025/04 – Procurement and Creditors / Purchasing**

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

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

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

**Strengths**

- The Board’s Financial Regulations and Tender Procedures cover specific considerations for procurement of goods, services and works.
- The Board produces sourcing strategies for major capital contracts and has robust arrangements for advising the Joint Board of its procurement activity.
- A ‘Request for Waiver of Tender Procedures and Standing Orders’ form is in place for circumstances where it is deemed appropriate to waive the standard procurement procedures.
- The Board has suitable arrangements for monitoring areas of high spend.
- Dundee City Council (DCC) provides the Board with procurement advice and support under a Service Level Agreement (SLA).
- The Board takes advantage of opportunities for collaborative procurement and use of purchasing frameworks.
- The Board has established a procedure for ordering of goods and services. Our testing confirmed that all orders and invoices sampled were appropriately checked and authorised.
- Our testing confirmed that the Board’s procurement guidance on quotes and tenders and selection of contractors is largely being complied with, except for discrepancies outlined below.

Final Issued – May 2025

Overall grade: Satisfactory

The objective of this audit was to obtain reasonable assurance that:	Grade
1. The Board’s Procurement Policy, Strategy and procurement guidance are comprehensive, kept up-to-date and in line with the Procurement Reform (Scotland) Act 2014 (‘the Act’) and the Procurement (Scotland) Regulations 2016 (‘the Regulations’).	Requires Improvement*
2. Procurement procedures ensure that: <ul style="list-style-type: none"><li>- areas of high spend are monitored appropriately.</li><li>- opportunities for pooling of expenditure are identified in order to achieve best value; and</li><li>- collaborative procurements and frameworks available to the Board are utilised where appropriate.</li></ul>	Good
3. Purchase orders are completed for relevant purchases and are approved by members of staff with sufficient delegated authority prior to issue to suppliers, with the risk of unauthorised and excessive expenditure being minimised.	Good
4. The Board’s procurement guidance on quotes and tenders and selection of contractors, together with the Act and Regulations, are being complied with.	Requires Improvement*

*\*grading linked to recommendations raised under objective 1.*



**Report 2025/04 – Procurement and Creditors / Purchasing (continued)****Weaknesses**

- The Board's Tender Procedures have not been reviewed since March 2018 and may no longer be fit for purpose. The delegated authority limits for the tendering of goods, services and works are restrictive and impractical in meeting the Board's procurement objectives.
- The Board has not fully met the requirements of the Procurement Reform (Scotland) Act 2014. It has not developed a procurement strategy or annual procurement report for financial year 2024/25 even though it expected to have significant procurement expenditure.
- During our testing, we identified instances of purchases being made directly from the supplier, even though the Board's Tender Procedures required a different approach to be utilised. We confirmed that these were one-off purchases for relatively low-value, and the Procedures were partially not adhered to due to their impracticality. As a result, we made no corresponding recommendation in our review, other than R1.

**2025/05 – Follow-up Reviews 2024/25****Final Issued – May 2025**

As part of the Internal Audit programme at the Tay Road Bridge Joint Board ('the Board') for 2024/25 we carried out a follow-up review of the recommendations made in Internal Audit reports issued during 2023/24, and reports from earlier years where previous follow-up identified recommendations as outstanding. These were:

- Internal Audit Report 2024/02 – Contract Management; and
- Internal Audit Report 2024/04 – Follow Up Reviews 2023/24.

Reports 2024/01 –Annual Plan; 2024/03 – Partnership Working; and 2024/05 – Capital Projects did not contain any recommendations and therefore no follow-up was required as part of this review.

The objective of our follow-up review was to assess whether recommendations made in internal audit reports from 2023/24 (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.

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

The Board has made good progress in implementing the previous internal audit recommendations, with three (75%) of the four recommendations examined classified as 'fully implemented'. One (25%) recommendation from internal audit report 2024/02 – Contract Management, was assessed as 'partially implemented', and is expected to be implemented as part of the completion of the cycle of supplier review meetings scheduled over the course of 2025. The outstanding recommendation will be subject to follow up in the next formal Follow-Up Review as part of the 2025/26 internal audit programme.

## Time Spent - Actual v Budget 2024/25

	Report number	Planned days	Actual days feed	Days to fee at May 2025	Days to spend / WIP	Variance
<b>Staffing Issues</b>						
Payroll	2025/03	4	4	-	-	-
<b>Financial Issues</b>						
Procurement and Creditors / Purchasing	2025/04	4	-	4	-	-
<b>Organisational Issues</b>						
Corporate Governance	2025/02	4	4	-	-	-
<b>Other Audit Activities</b>						
Management & planning, attendance at Joint Board meetings & liaising with external audit	2025/01	2	2	-	-	-
Follow Up Reviews	2025/05	1	-	1	-	-
<b>Total</b>		<u>15</u> =====	<u>10</u> =====	<u>5</u> =====	<u>-</u> =====	<u>-</u> =====





## Operational Plan for 2025/26

- 5.1 Following our re-appointment as internal auditors for the period from 1 April 2025 to 31 March 2028 an Audit Needs Assessment and Strategic Plan for 2025 to 2028 will be developed and presented for consideration by the Joint Board in August 2025.

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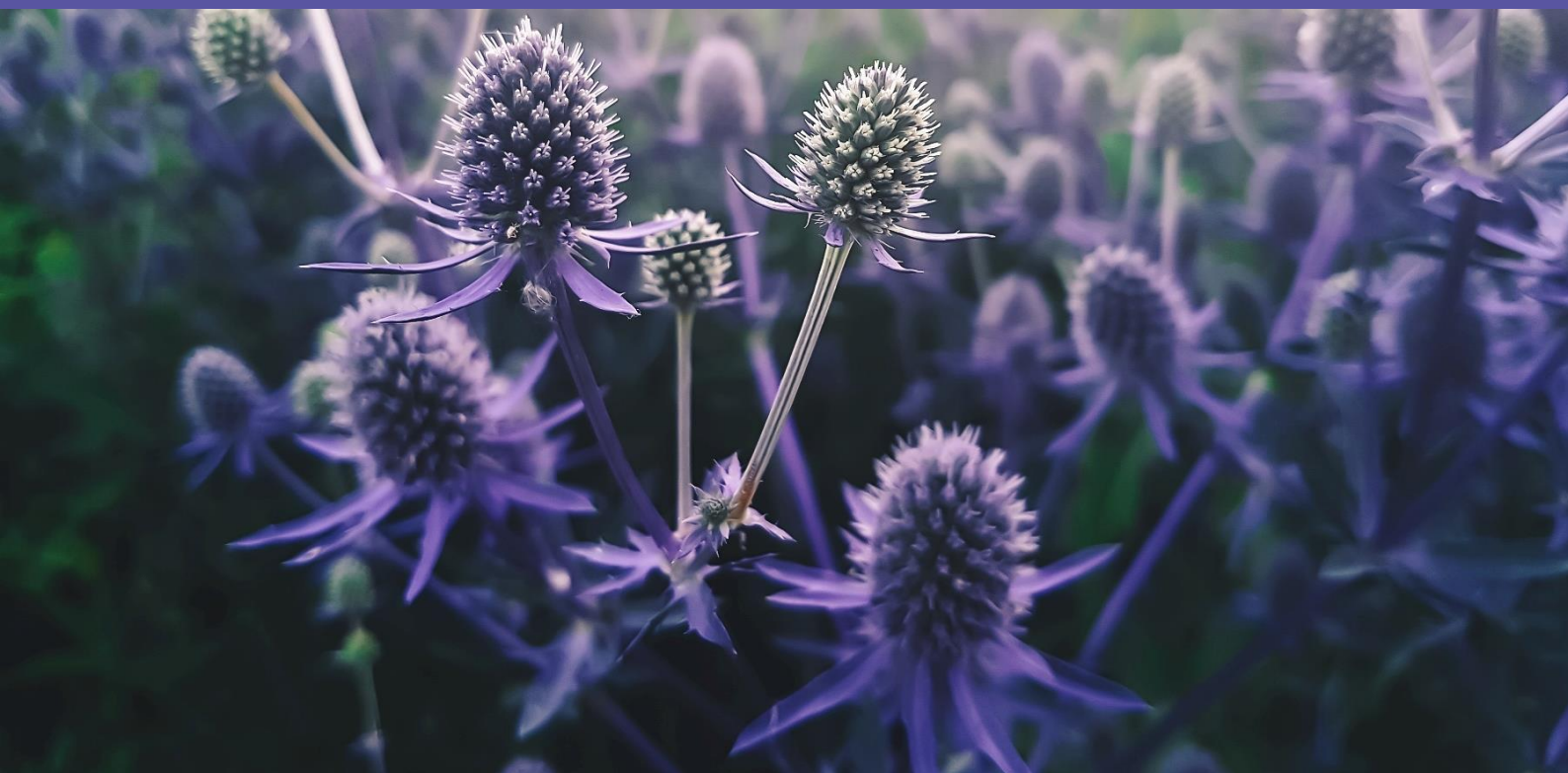
# Tay Road Bridge Joint Board

## Corporate Governance

Internal Audit report No: 2025/02

Draft issued: 2 April 2025

Final issued: 3 April 2025



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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:

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

### Action Grades

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



## Management Summary

### Overall Level of Assurance

<b>Good</b>	System meets control objectives.
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### Risk Assessment

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

- (7) Losses through poor governance (risk rating: Medium / Amber)

### Background

As part of the Internal Audit programme at the Tay Road Bridge Joint Board ('the Joint Board') for 2024/25, we carried out a review of the corporate governance arrangements in place. The Audit Needs Assessment identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to the Joint Board and the Bridge Manager that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

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

The definition of governance provided by CIPFA is:

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

And that:

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

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

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

## Background (continued)

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

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

## Scope, Objectives and Overall Findings

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

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

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

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

Objective	Findings			
The primary objective of the audit was to obtain reasonable assurance that:		1	2	3
		No. of Agreed Actions		
1. The Joint Board's corporate governance arrangements are in accordance with applicable best practice as set out in the CIPFA / Solace 'Delivering Good Governance in Local Government: Framework (2016)' and accompanying guidance notes for Scottish Authorities, which was published in September 2016.	Good	-	-	-
Overall Level of Assurance	Good	-	-	-
		System meets control objectives.		

## Audit Approach

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

## Summary of Main Findings

### **Strengths**

- The Joint Board's corporate governance arrangements are, in all relevant and material respects, in accordance with the best practice as set out in the CIPFA / Solace 'Delivering Good Governance in Local Government: Framework (2016)' and accompanying guidance notes for Scottish Authorities.

### **Weaknesses**

- No significant weaknesses were identified during our review.

## Acknowledgments

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



## Main Findings and Action Plan

**Objective 1 - The Joint Board's corporate governance arrangements are in accordance with applicable best practice as set out in the CIPFA / Solace 'Delivering Good Governance in Local Government: Framework (2016)' and accompanying guidance notes for Scottish Authorities, which was published in September 2016.**

The Joint Board's Local Code of Corporate Governance consists of seven primary elements corresponding to the principles identified in the CIPFA and Solace framework and the supporting guidance, published in 2016. For each of the seven core principles, the framework and guidance outline supporting principles, behaviours and actions that demonstrate good governance in practice, and give examples of systems, processes, documentation, and other evidence which would demonstrate compliance. This is reflected in the Joint Board's Local Code of Corporate Governance which details how the Joint Board adheres to each of the principles.

The Joint Board completes a self-assessment checklist in regard to its corporate governance arrangements annually, evaluating whether each area assessed is fully, mostly, partially, or not compliant with its Local Code of Corporate Governance, and noting evidence supporting the assessment as well as any areas requiring further improvement. The most recently completed self-assessment was for 2023/24, which was reported to the Joint Board in May 2024. The information contained in the 2023/24 self-assessment, as well as review of the Joint Board's key policies and minutes of the Joint Board's meetings, were used to inform our assessment of the Joint Board's compliance with the principles of good governance outlined in the CIPFA and Solace framework. Our findings are summarised at Appendix I where we have concluded that overall, the Joint Board is compliant with all seven core principles and relevant supporting requirements. Our findings are in line with the Joint Board's self-assessment checklist completed by the Bridge Manager.

The Joint Board produces an Annual Governance Statement (the 'statement') together with its Annual Accounts. The statement outlines the Joint Board's responsibility in relation to corporate governance. It also explains how the Joint Board delivers good governance consistent with the principles of the framework and reviews the effectiveness of its governance arrangements. Finally, the statement lists progress updates against any Continuous Improvement Agenda items relevant to the Joint Board's governance and notes items where actions still need to be taken to enhance the Joint Board's governance arrangements.

We noted that of the 16 areas marked as 'mostly compliant' in the 2022/23 annual governance self-assessment, five were noted to be 'fully compliant' in 2023/24, with adequate rationale provided to support the change in score. The remaining 11 areas remained as 'mostly compliant' in 2023/24 and required further improvement.

We noted that of the 73 areas marked as 'fully compliant' in the 2022/23 annual governance self-assessment, one was noted to be 'mostly compliant' in 2023/24:

- **Principle B – Sub Principle 1 – Objective 1.1 “Ensuring an open culture through demonstrating, documenting and communicating the organisation's commitment to openness:** This downgrade in scoring reflects a recognition that the Joint Board's website requires a review to identify potential improvements in communication. The organisation maintains a formal communication strategy, which continues to guide its approach to openness.

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## Appendix I - Compliance with the principles outlined in CIPFA/Solace's 'Delivering Good Governance in Local Government: Framework (2016)'.

	Principle	Compliant (Yes / No)	Comments
<b>1</b>	<b>Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law.</b>		
1.1	Behaving with integrity	Yes	<p>The behaviour of the Joint Board members, as representative elected members, is regulated by the Standards Commission for Scotland's Councillor's Code of Conduct. Training is provided by the constituent local authorities to elected members to ensure that they have a clear understanding of their accountabilities.</p> <p>The Joint Board has a number of Governance policies including a Counter Fraud and Corruption (revised March 2024) Policy and Anti-Bribery Policy.</p> <p>The Joint Board is in the process of reviewing all Human Resource Policies and this is included in the Improvement Agenda for 2024/2025.</p>
1.2	Demonstrating strong commitment to ethical values	Yes	<p>The conduct of staff and elected members is underpinned by the Ethical Standards in Public Life (Scotland) Act 2000 which apply to anyone who works as a public office-holder, including Board staff. Specific guidance for Joint Board members, as elected members, is contained in the Councillor's Code of Conduct and accompanying guidance published by the Standards Commission for Scotland.</p> <p>The Joint Board is an accredited Living Wage Employer and maintains a Mainstreaming Equalities report. The Joint Board maintains a Health, Safety and Welfare Policy which is reviewed annually, and has shown commitment to supporting the mental health and wellbeing needs of the workforce.</p> <p>The Joint Board has introduced a Team Charter which aims to support staff by providing clear expectations during a time of significant changes to staffing within the organisation. This is to be developed further in 2025.</p>



## Tay Road Bridge Joint Board - Corporate Governance

	Principle	Compliant (Yes / No)	Comments
1.3	Respecting the rule of law	Yes	<p>The Joint Board has published three key governance documents:</p> <ol style="list-style-type: none"> <li>1. Standing Orders</li> <li>2. Scheme of Delegation</li> <li>3. Financial Regulations</li> </ol> <p>In addition to these three documents there are a number of policies and procedures which regulate conduct and behaviours – such as Anti-Bribery and Counter Fraud and Corruption Policies.</p> <p>The documents set the framework for the conduct of the business of the Joint Board highlighting how decisions are made. These documents identify key and statutory post holders to comply with the Joint Board's statutory and regulatory obligations</p> <p>The Joint Board has produced Data Breach Procedures and a Data Breach Flow Chart to ensure an effective response to data breach incidents, minimise damage, and to comply the GDPR requirements.</p> <p>The Joint Board also operates a Whistleblowing Policy and a complaint handling system. Taken together these policies help to ensure that breaches of procedures or regulations can be reported, investigated and are dealt with appropriately</p> <p>The Joint Board also maintains a SLA with DCC for Legal Services.</p>



## Tay Road Bridge Joint Board - Corporate Governance

	Principle	Compliant (Yes / No)	Comments
<b>2</b>	<b>Ensuring openness and comprehensive stakeholder engagement.</b>		
2.1	Openness	Yes	The Joint Board publishes minutes and agendas for all Joint Board meetings, as well as all its key strategies and policies. The Joint Board has procedures in place to ensure that it complies with its duties under FOI(S)A, the Data Protection Act and other relevant legislation. Key documents including audited accounts, policies and procedures are also published on the website.
2.2	Engaging comprehensively with institutional stakeholders	Yes	<p>The Joint Board actively engages with a range of stakeholders from statutory bodies such as: Police Scotland; Scottish Fire and Rescue Service; the constituent local authorities (through partnership working and shared services); third sector organisations; and private sector contractors.</p> <p>SLA with DCC for a Communications Strategy. The Bridge Manager is part of a Tolls, Tunnels and Bridges best practice information sharing group which meets once a quarter.</p> <p>The Joint Board engaged extensively and successfully with stakeholders, including the public, during the major resurfacing works carried out in 2023 and 2024.</p>
2.3	Engaging with individual citizens and service users effectively	Yes	<p>The Joint Board is clear on issues it will consult on and utilises a variety of methods to achieve this. This includes specific consultations with the public, online surveys, Joint Board meetings (which are open to the public), and regular engagement with local Councillors and direct engagement with the public at the Joint Board's offices.</p> <p>Regular engagement on social media, records of enquiries from the public and responses are kept with a 5-day turnaround response time and feedback forms are issued to members of the public who breakdown on the bridge to ensure performance is monitored.</p>



## Tay Road Bridge Joint Board - Corporate Governance

	Principle	Compliant (Yes / No)	Comments
<b>3</b>	<b>Defining outcomes in terms of sustainable economic, social and environmental benefits.</b>		
3.1	Defining outcomes	Yes	<p>The Joint Board has produced a medium-term strategic plan (covering 2019-2024) and develops an annual budget which reflects the desired outcomes from the Joint Board's activities (as well as addressing short term priorities). The annual corporate planning cycle enables the Joint Board to react flexibly to immediate financial or other pressures as well as to accommodate national policy changes over which it may exercise limited or no control.</p> <p>The Strategic plan for 2025-2030 was submitted to the Joint Board for approval in March 2025. The Joint Board's Mission, Values and metric for Measuring Success have remained largely unchanged from the 2019-2024 Strategic Plan.</p>
3.2	Sustainable economic, social and environmental benefits	Yes	<p>The Joint Board's approval of business cases or policy initiatives follows an internal process whereby Board Officers are required to identify the implications for environmental sustainability, economic viability and legality and community impact by referring to subject matter experts for advice and approval or through the use of tools such as equality impact assessments.</p> <p>Three-year revenue and capital budgets are updated and reported to the Joint Board annually. Long term capital plan discussed with transport Scotland.</p> <p>Lift and ramp installed to ensure access to bridge walkway for all.</p> <p>The Strategic Plan (2025-2030), approved by the Joint Board in March 2025, includes a list of desired outcomes and a set of KPIs by which these outcomes will be measured. These are clearly defined in terms of sustainable economic, social and environmental benefits.</p>



## Tay Road Bridge Joint Board - Corporate Governance

	Principle	Compliant (Yes / No)	Comments
4	<b>Determining the interventions necessary to optimise the achievement of intended outcomes.</b>		
4.1	Determining interventions	Yes	<p>The Joint Board has a standardised approach to developing business cases. The Joint Board's approach is designed to provide an overview of outcomes delivery whilst the individual business cases consider alternative options, investment appraisal and an optimum methodology for delivery.</p> <p>A calendar of reporting deadlines provided by Committee Services at the beginning of each calendar year.</p> <p>Service users were asked via public questionnaire about improvements that could be made to improve user experience.</p>
4.2	Planning interventions	Yes	<p>The Joint Board's budget setting process and business planning activity ensures activities are undertaken that are linked to strategic objectives and the delivery of long-term plans and outcomes. Progress is monitored through performance measures, project plans and risk registers. The Joint Board has a number of approaches to the identification of performance measures. The Strategic Plan includes a set of KPIs which allows performance to be monitored on key activities.</p> <p>Annually, a corporate governance improvement agenda is identified and reported to the Joint Board and included within the Local Code of Governance. Progress updates are reported to the Joint Board regularly.</p>
4.3	Optimising achievement of intended outcomes	Yes	<p>Business plans are reviewed at Joint Board meetings and periodic updates are provided on their achievement. The budget is agreed annually, and updates are provided on achievement of budget targets and outturns. A longer-term view of the Joint Board's budget position (in terms of both capital and revenue) is maintained.</p>



## Tay Road Bridge Joint Board - Corporate Governance

	Principle	Compliant (Yes / No)	Comments
<b>5</b>	<b>Developing the Joint Board's capacity including that of its leadership and staff.</b>		
5.1	Developing the Joint Board's Capacity	Yes	The Joint Board has developed a workforce planning approach to match the Joint Board's operational and financial challenges. The Joint Board participates in a number of partnership arrangements with the constituent local authorities and statutory bodies (including the emergency services and NHS) and SLA with DCC for service provision and annual review meeting to assess needs for both parties.
5.2	Developing the capability of the Joint Board's leadership and staff	Yes	<p>Key governance documents have been developed to clarify the roles and relationships between management, Board Officers and Joint Board members. The Scheme of Delegation sets out the decisions reserved for the Joint Board Officers, including the Bridge Manager, Treasurer, Clerk and Engineer. Learning from governance weaknesses and strengths is managed through the annual governance self-evaluation exercise, where improvement action plans are produced and reported to the Joint Board. The Internal Audit programme highlights areas of weakness that are discussed with management and reported to the Joint Board.</p> <p>Continuing Professional Development is in place for the Bridge Manager and staff and regular training is delivered to all staff – partly via E-Learning system - as determined by the staff training plan, and appraisal process. The Joint Board has also introduced a Team Charter which aims to support staff by providing clear expectations during a time of significant changes to staffing within the organisation. This is to be developed further in 2025.</p> <p>The Joint Board has included Induction Training for new board members within the Improvement Agenda for 2024/25 which would help ensure that the board members have the knowledge, skills and understanding needed to fulfil their roles effectively.</p> <p>A review of the Health &amp; Safety Policy Statement was carried out and it was agreed by the Joint Board that this would be renamed the Health, Safety &amp; Welfare Policy. This revised policy included key amendments to ensure arrangements are in place to support and maintain the physical and mental health and wellbeing of individuals.</p>





## Tay Road Bridge Joint Board - Corporate Governance

	Principle	Compliant (Yes / No)	Comments
6	<b>Managing risks and performance through robust internal control and strong public financial management.</b>		
6.1	Managing risk	Yes	The Joint Board maintains a risk management strategy and guidance and also maintains a risk register. Risks are reviewed by management on an ongoing basis and are included in an annual report which is provided to the Joint Board. The risk register and risk management arrangements are reviewed during preparation of the Annual Governance Statement.
6.2	Managing performance	Yes	<p>Scrutiny of service delivery is managed through the Joint Board meetings which include regular reports on performance. Key decisions that are either delegated to management or reserved to the Joint Board are presented through a standardised format highlighting the decisions that are required to be made. Management ensure that a range of options are presented to elected members.</p> <p>The performing of quality assessments of Service Level Agreements (SLAs) has been identified as an area of weakness within the Joint Board. However, this has been noted as an area of focus within the Improvement Agenda for 2024/25.</p>
6.3	Robust internal control	Yes	The Joint Board appoints an independent internal audit service and works with the Internal Auditor to develop an annual plan with capacity provided for ad hoc work and investigation. Assurance on the adequacy of the system of internal control is sought, and Joint Board members have direct access to internal auditors. Recommendations made by the Internal Auditor are followed up on an annual basis to review progress made.
6.4	Managing Data	Yes	<p>The Joint Board has a number of policies in place in relation to managing data including Data Protection, Freedom of Information, SAR procedures, Data Breach flowchart and procedures and CCTV privacy policy and procedures. SLA with DCC in IT services to ensure all safeguards are up to date with respect to data security.</p> <p>Data Protection training has been rolled out to all staff and completion rates will be monitored to ensure 100% completion.</p>



## Tay Road Bridge Joint Board - Corporate Governance

	Principle	Compliant (Yes / No)	Comments
6.5	Strong public financial management	Yes	<p>One of the Joint Board's key governance documents is its Financial Regulations, which set out the rules and procedures for managing budgets and assuring appropriate stewardship of funds. Dundee City Council provides financial management services to the Joint Board under a Service Level Agreement, including the processing of transactions and payments and budget monitoring. This significantly reduces the risk of unforeseen overspends or underspends and allows enhanced scrutiny of spending decisions.</p> <p>Frequent budget update reports and financial investment strategy reports are provided to management and to the Joint Board.</p> <p>Compliance with CIPFA Financial Management Code.</p>
<b>7</b>	<b>Implementing good practices in transparency, reporting and audit to deliver effective accountability.</b>		
7.1	Implementing good practice in transparency	Yes	<p>Reports for Joint Board (or for public consumption) are agreed by the Joint Board and Board Officers, including the Bridge Manager, the Clerk and the Treasurer. Reports are published in a standard format to ensure that information is reported consistently. Feedback from Joint Board members, regarding the quality and detail of reports, is actively encouraged and Board Officers invite questions on their reports when presenting the reports to the Joint Board. Joint Board meetings are open to members of the public. Board Meeting Minutes and other relevant documents such as Audited Accounts and Bridge Manager's report are published on the Joint Board's website.</p>



## Tay Road Bridge Joint Board - Corporate Governance

	Principle	Compliant (Yes / No)	Comments
7.2	Implementing good practices in reporting	Yes	<p>Governance arrangements are reviewed annually to ensure that they provide robust assurance and to assess the extent to which the principles set out within the Good Governance Framework have been applied.</p> <p>As part of that review the Bridge Manager is required to provide assurances as to the effectiveness of the governance arrangements in place and operating. This process involves the completion of a comprehensive governance self-evaluation checklist designed to identify areas of weakness or non-compliance and either the production of evidence to support assurances or the identification of action plans to promote improvement. Reports to the Joint Board are submitted for approval from Board members.</p>
7.3	Assurance and effective accountability	Yes	<p>External audit recommendations are monitored in parallel with Internal Audit recommendations, with recommendations followed up on an annual basis. External scrutiny bodies, such as the Health &amp; Safety Executive, provide further assurance on the Joint Board's operations. Specific assurance reports may be commissioned by the Joint Board when considered necessary.</p>





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# Tay Road Bridge Joint Board

## Payroll

Internal Audit report No: 2025/03

Draft issued: 2 April 2025

Final issued: 3 April 2025



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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:

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

### Action Grades

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



## Management Summary

### Overall Level of Assurance

<b>Good</b>	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's ('the Board') Risk Register as at September 2024:

- 7: Losses through poor governance (risk score: 10, amber);
- 9: Lack of financial resources (risk score: 9, amber); and
- 10: Lack of staff resources (risk score: 6, green).

### Background

As part of the Internal Audit programme at the Board for 2024/25 we carried out a review of the key internal controls in place surrounding Payroll. 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 Board has a Service Level Agreement (SLA) in place with Dundee City Council ('the Council') for the provision of payroll processing services. The calculation of net pay and the production of payslips is carried out by the Council, using its ResourceLink payroll software. All data relating to new employees, leavers and variations to pay for existing employees is entered by a member of staff at the Board, utilising a secure direct link to the Council's payroll software.



## Scope, Objectives and Overall Findings

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

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

Objective		Findings		
The objective of our audit was to obtain reasonable assurance that:		1	2	3
		No. of Agreed Actions		
1. All new posts are appropriately approved.	Good	-	-	-
2. Starters and leavers are properly treated and enter and leave the payroll system at the correct dates.	Good	-	-	-
3. Overtime payments and other variations to pay are properly authorised, processed, and recorded.	Good	-	-	-
4. There is robust approval and checking of changes to employee standing data.	Good	-	-	-
5. Monitoring information is adequate for identifying incorrect payroll payments and to allow budget holders to manage their budgets effectively.	Good	-	-	-
Overall Level of Assurance	Good	-	-	-
		System meets control objectives.		

## Audit Approach

Through discussion with the Bridge Manager and the Administration and Resources Officer, and review of procedural documentation, we identified the key internal controls in place within the payroll system and compared these with expected controls. Audit testing was then carried out to ensure that the controls in place are operating effectively.

## Summary of Main Findings

### **Strengths**

- All new posts and changes to existing posts had been appropriately approved by the Joint Board and are clearly documented in Joint Board meeting minutes.
- Our sample testing of starters and leavers confirmed that ResourceLink was accurately updated so that staff entered and left the payroll system at the correct date and were not over or under paid.
- Our sample testing confirmed that overtime payments and other variations to pay had been properly authorised, processed, and recorded.
- There was robust approval and checking of changes to employee standing data and we confirmed that a sample of changes tested had been correctly input into ResourceLink.
- Monitoring information was adequate for identifying incorrect payroll payments and to allow budget holders to manage their budgets effectively, given the size and nature of the organisation.

### **Weaknesses**

- Our testing identified three instances where timesheets related to public holiday overtime payments had not been signed by employees. This was due to a one-off error, which caused a delay in printing the timesheets to be signed. However, we noted that additional verification checks were performed prior to processing the payroll, with the Administration and Resources Officer reviewing the planned working hours for each staff member and contacting the relevant workers' supervisor to confirm that any overtime claimed was correct.

## Acknowledgments

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

## Main Findings and Action Plan

### Objective 1 - All new posts are appropriately approved.

An established process is in place at the Board for the creation of new posts. New post requirements are identified by the Bridge Manager who brings forward a proposal to the Joint Board at their quarterly meetings.

At the time of our audit there had been only one new post created within the past two years at the Board.

In 2024, the Bridge Manager had identified a need to create a new post for a Business and Operations Manager. There had previously been a Deputy Bridge Manager within the organisation. However, only a short-term replacement had been found when the Deputy Bridge Manager left the organisation, with the Transport and Works Officer acting up in a temporary capacity, because they were due to retire later in the same year.

Dundee City Council provide engineering consultancy services to the Board under the terms of the Service Level Agreement with the Council. In 2023, a resident engineer was placed at the Board by the Council to provide additional in-house engineering support. This arrangement has been deemed very successful by the Bridge Manager. The Bridge Manager identified that whilst the staff group had a good level of engineering knowledge under this arrangement further resource was required to strengthen the business support function. The Bridge Manager proposed that the new role of Business and Operations Manager would be created to provide staff with business support.

The proposal was taken to the Joint Board at their meeting in June 2024, which clearly set out the intention to create the new role of Business and Operations Manager, the responsibilities of this role, salary level, and the target date for recruitment. This request was approved by the Joint Board verbally at the meeting, with their agreement to the proposal confirmed in the meeting minutes of the September 2024 board papers.

We reviewed a copy of the Joint Board papers for the meetings held in June and September 2024 and confirm that the proposal to create a new post, as well as its approval were appropriately recorded within the papers.

**Objective 2 - Starters and leavers are properly treated and enter and leave the payroll system at the correct dates.***Starters*

Following successful application and interview of a candidate, an Appointment Letter and Statement of Particulars, detailing job title, salary and date of commencement is issued to the new start for acceptance. Following signed acceptance from the employee, these documents are held in their employee file and details added to the payroll system.

Upon starting the position, a starters checklist is completed and signed as evidence of this. The checklist confirms details about the employee and ensures that appropriate supporting documentation (NI number, references, qualifications) has been reviewed.

Testing noted that there were two employees that commenced employment at the Board within the previous 24 months. For both, we confirmed that:

- the starter checklist was reviewed to ensure that the details on the form were correctly input into the payroll system.
- the first payslip for each starter was reviewed to ensure employee and salary details were accurate.
- the start date on ResourceLink was agreed to that on the starters form and confirmed that the Board had correctly input the starter information.

*Leavers*

Staff inform the Board of their leaving date by issuing a letter of resignation to which an acceptance will be issued to confirm leaving date. Following notification of resignation, a leavers checklist is completed by the Administration and Resources Officer to ensure the correct procedure is followed. The leavers checklist that the Board uses does not highlight the post number but does note the name of the leaver and lists any items which need to be recovered. These items are then ticked off as they are received, and the checklist is signed and dated by the Administration and Resources Officer to confirm this is complete. The checklist is signed by the leaver.

Testing noted that there were three employees that left the Board's employment within the previous 24 months. For each, we confirmed that:

- a completed and signed leavers checklist was in place.
- the resignation date for each leaver was input into ResourceLink in a timely manner and matched the resignation date per the leavers checklist in all cases.
- the correct paperwork was filled out to inform pension providers and HMRC of the staff members' leaving date and was submitted in sufficient time.
- the final payslip for each leaver was correct, with appropriate adjustments made and any outstanding holiday being paid.
- the termination date on ResourceLink agreed to that on the leavers checklist and confirmed that the Board had correctly input the leaver information. .

### **Objective 3 - Overtime payments and other variations to pay are properly authorised, processed, and recorded.**

Overtime is recorded on a monthly basis on timesheets and paid a month in arrears. We reviewed a sample of 15 overtime and other variations payments records during the period April 2023 to February 2025 which comprised:

- six regular overtime hours worked;
- six public holiday hours paid as overtime; and
- three sickness absences payments.

It was noted that for the three payments in our selected sample of 15, the timesheets which included additional overtime payments had not been signed by employees, as required by the Board's procedures. During discussions with the Administration and Resources Officer we noted that for the three sampled payments, the timesheet had not been signed by the employees due to a one-off error. The Administration and Resources Officer explained that there had been a delay in printing the timesheets for the employees to sign. Public holiday hours were agreed to the staff member's scheduled work rota to confirm that they were scheduled to work the public holidays hours being claimed, and the relevant supervisors were also contacted to confirm that all planned hours had been worked.

The Bridge Manager and Administration and Resources Officer are confident that timesheets are accurate as they have been countersigned by the supervisor in all cases. Additionally, a payroll reconciliation is provided each month by the Council which details actual payroll costs for the current period and changes from the previous period.

Payslips provided by the Council are uploaded to ResourceLink which allows overtime payments to be reviewed and compared to the overtime spreadsheet and timesheets held by the Administration and Resources Officer. This check is documented and signed by the Administration and Resources Officer to confirm that it has been done. The Bridge Manager then signs a control sheet to verify that the overtime paid per payslips has been correctly reconciled to that claimed per timesheets. Our review noted for In all cases, the control sheet was appropriately signed by the Bridge Manger, Depute Manager and the Administration and Resources Officer.

**Objective 4 - There is robust approval and checking of changes to employee standing data.**

Through discussion with the Administration and Resources Officer, we found that there had been one change to employee standing data in the previous 24 months.

Changes to employee personal details are recorded on an 'amendments to staff details' form, which is signed by the employee and the Administration and Resources Officer who inputs the details onto the payroll system. Employees can also submit changes directly to the Administration and Resources Officer. In addition to this, the Administration and Resources Officer periodically issues requests to all staff to confirm the accuracy of personal data held by the Board.

For the single instance of a change to employee data we confirmed that employee had completed the appropriate change request form, which had been approved by the Administration and Resources officer and that the amended details had been accurately input to the ResourceLink system.

**Objective 5 - Monitoring information is adequate for identifying incorrect payroll payments and to allow budget holders to manage their budgets effectively.**

Through discussion with the Administration and Resources Officer, we found that each month a payroll reconciliation is prepared by the accountant from Dundee City Council which shows total payroll costs per month, breakdown by staff type (Administration, Operations and Management) and variations from previous months. These are then reviewed by the Administration and Resources Officer to ensure that these are in line with expectations and are accurate.

The Bridge Manager gains additional assurance from the double-checking of payroll information that is input to the ResourceLink system by Administration and Resources Officer. Payslips are sent to the Board by Dundee City Council before they are issued to employees. The Administration and Resources Officer checks these to ensure that any alterations to pay that have been made (e.g. overtime, stand by allowances and sick pay) are accurate. A signed record of these checks being performed is maintained by the Administration and Resources Officer. A control sheet is then signed by the Bridge Manager to acknowledge that all payslips have been checked, and overtime authorised. If any differences are noted, Dundee City Council would be notified. At the same time, the accountant at Dundee City Council also performed checks each month and would notify the Board if any differences were identified.

Once the payroll payment has been processed the Board receive a summary from Dundee City Council and reconcile this to the accountants report. This is also used for monitoring staff budgets.

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# Tay Road Bridge Joint Board

## Procurement and Creditors / Purchasing

Internal Audit report No: 2025/04

Draft issued: 5 May 2025

2<sup>nd</sup> draft issued: 13 May 2025

Final issued: 15 May 2025



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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:

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

### Action Grades

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



## Management Summary

### Overall Level of Assurance

**Satisfactory**

System meets control objectives with some weaknesses present.

### Risk Assessment

This review focused on the controls in place to mitigate the following risks on the Tay Road Bridge Joint Board ('the Board') Strategic Risk Register (as at November 2024):

- Risk 2 – Legislative changes e.g. Health & Safety, Environmental, Procurement etc. (residual risk score = 9, priority = amber).
- Risk 8 – Failure to deliver projects to time and/or cost (residual risk score = 9, priority = green).

### Background

As part of the Internal Audit programme at the Board for 2024/25 we carried out a review of the systems in place for Procurement and Creditors / Purchasing. The Audit Needs Assessment (ANA) identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to the Joint Board and management that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

The Procurement Reform (Scotland) Act 2014 ('the Act') was enacted on 18 April 2016 and created new public procurement rules aimed at improving public sector purchasing of goods, services and works in Scotland. All procurement for supplies and services above £50,000 in value and all works above £2m have become 'regulated procurements' subject to specific requirements. The Act also mandates that contracting authorities which expect to have significant procurement spend in the next financial year (where the total value of regulated contracts in the year is estimated to exceed £5m) must, before the start of that year, prepare a procurement strategy setting out how the authority intends to carry out regulated procurements (or to review and revise its existing procurement strategy). This comes with another requirement for the contracting authority to produce an annual procurement report as soon as reasonably practicable after the end of that financial year.

Ensuring that the Board's procurement procedures and processes are robust is important to demonstrate that the Board is purchasing goods and services that represent value for money while maintaining compliance with the Act and the Procurement (Scotland) Regulations 2016 ('the Regulations').

A Purchase Order (PO) should normally be raised and authorised prior to placing orders with suppliers. All POs must be authorised in line with the authority limits detailed in the Board's Financial Regulations and procedures. Invoices are matched to POs prior to being processed by Dundee City Council (DCC) on the finance system and paid.

## Scope, Objectives and Overall Findings

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

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

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

Objective		Findings		
		1	2	3
The specific objectives of the audit were to ensure that:		No. of Agreed Actions		
1. The Board's Procurement Policy, Strategy and procurement guidance are comprehensive, kept up-to-date and in line with the Procurement Reform (Scotland) Act 2014 ('the Act') and the Procurement (Scotland) Regulations 2016 ('the Regulations').	Requires Improvement	-	1	1
2. Procurement procedures ensure that: <ul style="list-style-type: none"> <li>• areas of high spend are monitored appropriately.</li> <li>• opportunities for pooling of expenditure are identified in order to achieve best value; and</li> <li>• collaborative procurements and frameworks available to the Board are utilised where appropriate.</li> </ul>	Good	-	-	-
3. Purchase orders are completed for relevant purchases and are approved by members of staff with sufficient delegated authority prior to issue to suppliers, with the risk of unauthorised and excessive expenditure being minimised.	Good	-	-	-
4. The Board's procurement guidance on quotes and tenders and selection of contractors, together with the Act and Regulations, are being complied with.	Requires Improvement*	-	-	-
Overall Level of Assurance	Satisfactory	0	1	1
		System meets control objectives with some weaknesses present.		

\*grading linked to recommendations raised under objective 1.

## Audit Approach

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

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

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

## Summary of Main Findings

### Strengths

- The Board's Financial Regulations and Tender Procedures include specific considerations for the procurement of goods, services and works.
- The Board produces sourcing strategies for major capital contracts and has robust arrangements for advising the Joint Board of its procurement activity.
- A 'Request for Waiver of Tender Procedures and Standing Orders' form is in place for circumstances where it is deemed appropriate to waive the standard procurement procedures, e.g. for single or specialist suppliers.
- The Board has suitable arrangements for monitoring areas of high spend.
- DCC provides the Board with procurement advice and support under a Service Level Agreement (SLA).
- The Board takes advantage of opportunities for collaborative procurement and use of purchasing frameworks.
- The Board has established a procedure for the ordering of goods and services. Our testing confirmed that all orders and invoices sampled were appropriately checked and authorised.
- Our sample testing confirmed that the Board's procurement guidance on quotes and tenders and selection of contractors was largely being complied with, a small number of exceptions as outlined below.

### Weaknesses

- The Board's Tender Procedures have not been reviewed since March 2018 and the delegated authority limits for obtaining quotes for lower value purchases may be impractical in meeting the Board's procurement objectives.
- The Board has not fully met the requirements of the Procurement Reform (Scotland) Act 2014. Total regulated procurement spend for 2024/25 has exceeded £5m, and we noted that a procurement strategy had not been produced. An annual procurement report for financial year 2024/25 is also required to be produced as soon as is reasonably practicable.
- Our sample testing identified two instances of purchases being made directly from the supplier, even though the Board's Procedures required three quotes to be obtained. We confirmed that these were one-off purchases for relatively low-value, and the Procedures were not fully adhered to as obtaining three quotes was not practical in both cases. In both cases, purchases were made from approved suppliers. As a result, we have made no corresponding recommendation in our review, other than to review the delegated authority limits within the Procedures (R1).

## Acknowledgments

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

## Main Findings and Action Plan

### **Objective 1 - The Board's Procurement Policy, Strategy and procurement guidance are comprehensive, kept up-to-date and in line with the Procurement Reform (Scotland) Act 2014 ('the Act') and The Procurement (Scotland) Regulations 2016 ('the Regulations').**

The Board's Financial Regulations (March 2018) provide a formal framework within which the financial administration of the Board is to be conducted and outline the areas where financial controls should be operated. This includes expenditure monitoring and ordering of goods, services and works.

The Board has established Tender Procedures (March 2018) which cover specific arrangements for procurement of goods, services and works. We reviewed the procedures and found them to be comprehensive, although a review of these is now required to bring them up to date to reflect current operational requirements (refer to **R1**).

A 'Request for Waiver of Tender Procedures and Standing Orders' form is in place for circumstances where it is deemed appropriate to waive the standard procurement procedures, for example when purchasing specialist goods and services where there is a limited pool of available suppliers. The form is completed by Board staff and must be authorised by the Bridge Manager, Dundee City Council (DCC) Procurement Manager, and the Clerk to the Board before the purchase can go ahead.

The Board maintains Capital Plans which identify and explain all significant planned capital expenditure. In addition, the Engineer to the Board prepares sourcing strategies for each major contract and issues them to the DCC Procurement Team for examination, agreement, and subsequent procurement support. Furthermore, the Engineer to the Board or the Bridge Manager advise the Joint Board on how each major capital contract will be procured in advance of contractor appointment. Finally, they also present Tender Reports at the quarterly Joint Board meetings for review and retrospective approval of each completed, significant procurement exercise. Overall, the oversight arrangements for regulated procurements are robust.



**Objective 1 - The Board's Procurement Policy, Strategy and procurement guidance are comprehensive, kept up-to-date and in line with the Procurement Reform (Scotland) Act 2014 ('the Act') and The Procurement (Scotland) Regulations 2016 ('the Regulations') (continued).**

Observation	Risk	Recommendation	Management Response
<p>The Board's procurement procedures were last updated in March 2018. From our discussions with the Bridge Manager and other staff, review of the Tender Procedures, and our sample testing documented under objective 4, we determined that the Board's procurement procedures are comprehensive but outdated and no longer fit for purpose as the procurement thresholds no longer meet the operational requirements of the Board. Currently, these limits are:</p> <ul style="list-style-type: none"> <li>• &gt;£50,000 – tender exercise or use of a compliant procurement framework. Approval required by the Board.</li> <li>• £10,000 - £50,000 – tender exercise or use of a compliant procurement framework. Approval required by the Board or the Clerk.</li> <li>• &lt;£10,000 – three competitive quotes. Approval required by the Clerk.</li> <li>• In addition, there is an informal agreement that purchases &lt;£500 do not require three competitive quotes and can be approved directly by the Bridge Manager, the Business and Operations Manager or the Administration &amp; Resources Officer.</li> </ul> <p>The low-level limits (&lt;£10,000) currently do not provide the flexibility required to meet the Board's operational needs. We noted that current limits can occasionally create inefficiencies and delays with regards to how lower value spend is approved. Our sample testing noted that procedures are not always applied in practice as a result.</p>	<p>The Board's Tender Procedures are not fit for purpose and cannot be easily followed in practice.</p> <p>There procurement process is inefficient due to delays in obtaining quotes and approvals for lower value spend.</p> <p>Delegated authority limits are not matched to the operational requirements of budget holders.</p>	<p><b>R1</b> The Bridge Manager, in collaboration with the Clerk to the Board, and Engineer to the Board, should determine practical procurement thresholds for the purchase of goods, services and works which meet the operational requirements of the Board, while allowing for appropriate oversight from the Clerk and the Joint Board. These should be presented to the Joint Board for review and approval.</p> <p>The Board's procedures should then be updated to reflect the new thresholds, if approved, and to document exceptions where standard tender procedures may not need to be applied.</p> <p>In addition, any delegated authority limits for the Business and Operations Manager and the Administration &amp; Resources Officer should be documented within the relevant Office Procedure, so that they can have ownership over procuring goods or services up to a certain value (below the Bridge Manager's delegated authority limit).</p>	<p>Agreed</p> <p><b>To be actioned by:</b> Bridge Manager in collaboration with Clerk/Engineer</p> <p><b>No later than:</b> 30 April 2026</p>
			<p><b>Grade</b></p> <p><b>3</b></p>



**Objective 1 - The Board's Procurement Policy, Strategy and procurement guidance are comprehensive, kept up-to-date and in line with the Procurement Reform (Scotland) Act 2014 ('the Act') and The Procurement (Scotland) Regulations 2016 ('the Regulations') (continued).**

Observation	Risk	Recommendation	Management Response
<p>The Procurement Reform (Scotland) Act 2014 states that a contracting authority which expects to have significant procurement expenditure in the next financial year (if the sum of the estimated values of regulated contracts is ≥ £5m) must, before the start of that year, prepare (or review) a procurement strategy setting out how the authority intends to carry out regulated procurements. A procurement strategy allows a contracting authority to set out how it intends to ensure that its procurement activity achieves value for money and contributes to the achievement of the authority's broader aims and objectives.</p> <p>A contracting authority which is required to prepare or revise a procurement strategy must also prepare an annual procurement report on its regulated procurement activities as soon as reasonably practicable after the end of that financial year.</p> <p>Due to the resurfacing works, expenditure for 2024/25 was expected to exceed £5m from the start of the financial year, although the Board did not produce a procurement strategy for 2024/25. However, we verified that the Board prepares suitable sourcing strategies for each significant capital spend in advance of contractor appointment and presents Tender Reports to the Joint Board for review and retrospective approval of each completed, significant procurement exercise. As expenditure for 2024/25 has exceeded £5m, an Annual Procurement Report is now required to be prepared.</p>	<p>The Board is not fully compliant with the Procurement Reform (Scotland) Act 2014.</p>	<p><b>R2</b> We recommend that the Board produces, approves, and publishes a procurement strategy and annual procurement report for each financial year where it expects to have significant procurement spend, in line with the requirements of the Procurement Reform (Scotland) Act 2014.</p> <p>This should ideally be done by applying the Scottish Government's statutory guidance for the Act, utilising the 'Procurement Journey' resource, and with support from the Dundee City Council (DCC) Procurement Team.</p> <p>The procurement strategy and annual procurement report should be proportionate to the size and spend of the Board.</p> <p>The Board, working with DCC Procurement Team, must prepare a procurement strategy as soon as practicable after it becomes aware of the likelihood of having procurement expenditure exceeding £5m in the financial year. The annual procurement report should then be developed no later than six months following the end of the financial year.</p>	<p>Agreed. Development of a Procurement Strategy will also be aligned with discussions with Transport Scotland and the budget setting and monitoring cycle.</p> <p><b>To be actioned by:</b> Bridge Manager</p> <p><b>No later than:</b> 30 April 2026</p>
			<p><b>Grade</b></p> <p><b>2</b></p>

**Objective 2 - Procurement procedures ensure that:**

- areas of high spend are monitored appropriately;
- opportunities for pooling of expenditure are identified in order to achieve best value; and
- collaborative procurements and frameworks available to the Board are utilised where appropriate.

**Monitoring Areas of High Spend**

On a monthly basis, the Board's management receives the Revenue Monitoring and Capital Monitoring reports from the Board's Accountant at DCC and reviews them for the purposes of tracking supplier spend in relation to set budgets.

The Treasurer collates and presents this information to the Joint Board at the quarterly Board meetings.

The Accountant at DCC and the Bridge Manager meet at least quarterly to discuss the Board's current and projected revenue and capital expenditure.

In addition, the Bridge Manager keeps their own spreadsheet to monitor the Board's capital spend and reconciles it against the Capital Monitoring report to ensure that there are no significant differences. Invoices for work done to date on major projects are approved by the Engineer to the Board only after they are able to confirm that all the itemised outputs have been satisfactory delivered.

The Board maintains a list of its approved suppliers and a list of its active contracts, categorised into those discretionary to the Board, those provided under Service Level Agreements (SLAs) with DCC, and those for electricity supply. For each contract, the spreadsheet provides information on the services being provided, the supplier's contact information, the contract's timeframes, risk level, cost etc. The list is managed by the Administration & Resources Officer and is due to be shared with DCC's Procurement Team once transferred to a live document format. We have previously evaluated the Board's contract management arrangements in internal audit report 2024-02 – Contract Management, issued in February 2024, which did not identify any significant weaknesses.

We reviewed the Board's arrangements for monitoring areas of high spend and found them to be robust.

**Pooling of Expenditure**

The Board's management team actively monitors opportunities to pool supplier spend, particularly where the quality of service can be enhanced whilst also reducing costs. For example, we noted that the supplier for the maintenance of the car park barrier was invited to quote for barriers on the bridge approaches also in order to achieve improved value for money through consolidation of suppliers.

**Objective 2 - Procurement procedures ensure that:**

- areas of high spend are monitored appropriately.
- opportunities for pooling of expenditure are identified in order to achieve best value; and
- collaborative procurements and frameworks available to the Board are utilised where appropriate (continued).

**Utilisation of Collaborative Procurements and Frameworks**

The Board has an SLA with DCC for the provision of financial services to the Board. This covers procurement advice and support, as well as the sharing of guidance and templates. DCC's Procurement Team is involved in managing the Board's tender exercises, publishing them on Public Contracts Scotland (PCS) or identifying suitable framework suppliers based on the specification provided. It also assists in the bid scoring process by collating appraisals from members of the scoring panel into an overall Evaluation Matrix. The Bridge Manager and Business and Operations Manager recently started to hold regular, bi-monthly meetings with the DCC Procurement Manager and Procurement Team Leader to ensure that the level of service being provided to the Board is appropriate and meets the Board's needs.

A framework agreement is a pre-negotiated agreement that sets out the price, quality, and quantity under which supply contracts can be made over a defined period. This allows the buyers using the framework to identify potential suppliers and forego carrying out their own tender exercise, resulting in efficiencies. The Board utilises various frameworks and other collaborative contracts to procure goods and services where this allows the Board to reduce costs and achieve best value. These include:

- Crown Commercial Services (CCS)
- Scotland Excel
- Northeast Procurement Organisation (NEPO)
- Tayside Procurement Consortium (TPC), a central procurement team created to develop joint procurement, created by the Angus, Dundee City, and Perth and Kinross Councils, in association with Tayside Contracts
- Roads Maintenance Partnership between DCC and Tayside Contracts

The use of frameworks and collaborative contracts may come with its own challenges (such as the CCS and Scotland Excel frameworks not being local, or the lack of available suppliers for certain specialised goods or services) so the Bridge's management use their professional judgment to determine if a full tender exercise or obtaining competitive quotations might be more appropriate.

**Objective 3 - Purchase orders are completed for relevant purchases and are approved by members of staff with sufficient delegated authority prior to issue to suppliers, with the risk of unauthorised and excessive expenditure being minimised.**

Purchase Orders (POs) are used to ensure that any purchases are authorised prior to being ordered from the supplier. POs are approved by budget holders in line with the delegated authority limits outlined with the Board's procedures. Any invoices received are checked and matched to the corresponding POs, where applicable, then authorised with a physical stamp and signature.

The Board has an 'Office Procedure – Ordering of Goods/Supplies/Services' in place, setting out its arrangements. A register of authorised PO signatories is maintained. The delegated authority limits for approving POs and invoices are as follows:

- Engineer to the Board – unlimited – usually looks after high value works.
- Bridge Manager – unlimited.
- Business and Operations Manager – up to £10,000. Also deputises in Bridge Manager's absence.
- Administration & Resources Officer - up to £500.

Goods Received Notes (GRNs) are not routinely used unless the supplier provides a Delivery Note, in which case a GRN is completed and retained by the Board. The Administration & Resources Officer verifies the satisfactory delivery of any goods, where the condition is checked and items agreed to POs.

We tested a sample of 15 purchases selected from the purchase ledger which were made in financial year 2024/25. For each purchase, we checked whether it complied with the Board's Financial Regulations and procedures.

We confirmed that POs were raised in seven instances and were appropriately approved by members of staff in line with their delegated authority limits. In three out of the seven cases, we noted that, in the absence of the Bridge Manager (and Deputy) the approval was appropriately deputised in line with the Board's procedures. These included the Business and Operations Manager authorising one PO for the value of £20,250, and the Administration & Resources Officer authorising two POs for the value of £878.40 and £15,693. For the remaining eight purchases, no POs were raised as the orders were made under existing contracts or were completed by DCC under the terms of the SLA.

We verified that invoices were received for all 15 purchases, and that these were appropriately checked by the Administration & Resources Officer, matched to the corresponding PO where relevant, and then authorised by members of staff in line with their delegated authority limits. In four cases, we noted that, in the absence of the Bridge Manager, the approval was appropriately deputised in line with the Board's procedures. These included the Depute Bridge Manager authorising one invoice for £16,030, and the Business and Operations Manager authorising three invoices for the value of £7,837.01, £20,412, and £70,703.85. We confirmed that invoices received were from approved suppliers present on the Board's contracts / suppliers' lists in all instances except for four exceptions noted. One of these related to a low value (i.e. less than £500) ad-hoc purchase. The other three items related to suppliers previously used by the Board but had been omitted from the approved suppliers list as an oversight, and were added at the time of our audit.

All invoices are uploaded into a DCC portal where DCC finance staff then upload them into the finance system. The system flags any duplicate invoices or those with the same value as other invoices already posted to the same supplier. These built-in controls help prevent duplicate payments being made.

**Objective 4 - The Board's procurement guidance on quotes and tenders and selection of contractors, together with the Act and Regulations, are being complied with.**

For the sample of 15 purchases tested under **Objective 3**, we examined whether the corresponding procurement route followed the relevant legislation and the Board's procedures and guidance. Our sample included orders within a range of estimated values, including:

- four purchases >£50,000;
- four purchases between £10,000 and £50,000;
- five purchases between £500 and £10,000; and
- two purchases <£500.

We found that the majority of the items sampled complied with the relevant legislation and the Board's procurement procedures and guidance, with the following exceptions noted:

- two purchases, one for the value of £878.40 and another for the value of £568.04, were made directly from local, approved suppliers. Collection of three quotes was deemed not to be practical or efficient for purchases of this value and nature (tyre replacement, skip emptying). Our review concluded that these exceptions were reasonable and that items were appropriately authorised. We have recommended at **R1** that a review of procurement thresholds is required to ensure that thresholds reflect the Board's operational requirements; and
- one purchase for the value of £20,142 for a specialist de-icing product was made directly from an approved specialist supplier. A tender exercise was not carried out due to the specialist nature of the product and difficulties in identifying alternative suppliers. The 'Request for Waiver of Tender Procedures and Standing Orders' form was not utilised in this instance and approval was not sought from the Clerk to the Board. In our discussion with the Bridge Manager, we confirmed that there was an urgent operational need to purchase the product to ensure the safety of bridge users. As a result, we have made no corresponding recommendation in our report. However, we emphasise that the Board's management should, where possible, document their justification for not following the established Tender Procedures.

Furthermore, our testing also identified allowable exceptions to the Board's procedures, which included:

- one purchase for the value of £16,106.18 made directly from a supplier appointed via the Roads Maintenance Partnership and as a result three competitive quotes were not required;
- two purchases, one for a total estimated value of £42,400 and one for an extension to an existing contract with an estimated value of >£50,000, did not go through a full tender exercise and instead the 'Request for Waiver of Tender Procedures and Standing Orders' forms were utilised, with robust rationale provided and appropriate approvals obtained; and
- two instances where the suppliers were selected by DCC (with the quotes/purchases being approved by the Board) based on the relevant SLAs. In another instance, the purchase was made directly from DCC under an SLA for the provision of engineering services and as such no tender was necessary.

We confirmed that for each procurement for contracts with an estimated value of £50,000 or more, approval was obtained from the Joint Board as set out in the Board's the procedures. Two of the contracts tested were awarded using the Scotland Excel framework.

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**REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 9 JUNE 2025**

**REPORT ON: LOCAL CODE OF CORPORATE GOVERNANCE**

**REPORT BY: TREASURER**

**REPORT NO: TRB 11-2025**

## **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 2024/2025 improvement action plan in Appendix 1.
- iii) Approves the implementation of the improvements listed in Appendix 2 for 2025/2026.

## **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 76-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.

**PAUL THOMSON**  
**TREASURER**

**19 MAY 2025**





Tay Road Bridge

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## LOCAL CODE OF CORPORATE GOVERNANCE

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## **TAY ROAD BRIDGE JOINT BOARD**

### **LOCAL CODE OF CORPORATE GOVERNANCE (2024/2025)**

#### **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.

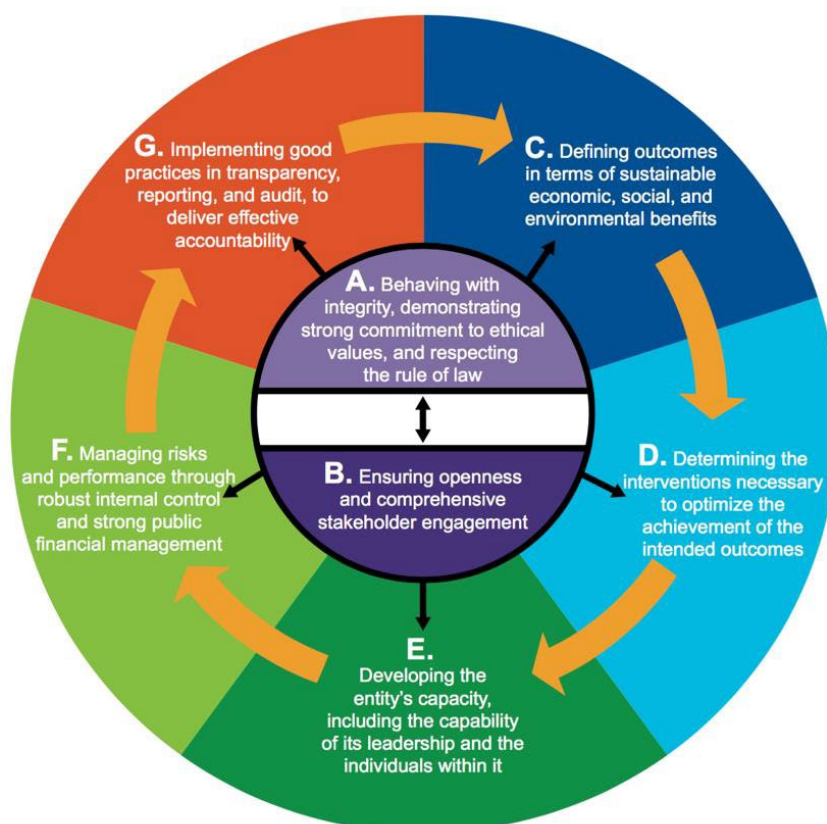
The Joint Board is committed to effective decision-making that is transparent and open to genuine scrutiny. It therefore provides on its website ([www.tayroadbridge.co.uk](http://www.tayroadbridge.co.uk)) details of its plans, procedures and performance.

#### **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 2025-2030](#) 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](http://www.tayroadbridge.co.uk)<http://www.dundee.gov.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 <http://www.dundee.gov.uk/>. 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 2025-2030](#) 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.

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 2024/2025 WITH PROGRESS UPDATES**

<b>ORIGINAL IMPROVEMENT AGENDA</b>						<b>PROGRESS UPDATE</b>	
	<b>Improvement</b>	<b>Source</b>	<b>Source Date</b>	<b>Responsible Officer</b>	<b>Target Completion Date</b>	<b>Actual Completion Date</b>	<b>Comments (e.g. Estimated Completion Date, Reasons for delays, etc.)</b>
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	Ongoing	The new Business and Operations Manager is progressing this exercise. There is more to this exercise than the Bridge manager initially anticipated and this has slowed completion. Competing demands with move to SharePoint file system and completing staff appraisals has also contributed to the timescale for completion. Target completion September 2025.
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	Ongoing	No progress. There has been a change in Treasurer and Treasurer's representative recently. Bridge Manager will discuss with Treasurer to progress without undue further delay.
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	31/03/2025	E Learning module now available to all staff and progress being monitored. All staff must complete this mandatory training by end of June 2025 (60% staff have already completed)
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	31/03/2025	E Learning module now available to all staff and progress being monitored. All staff must complete this mandatory training by end of June 2025 (60% staff have already completed)

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	Ongoing	No progress due to competing demands.
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	Ongoing	In progress. 66% complete as of 8 May 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	March 2025	2025 to 20230 Strategic Plan approved at March 2025 Board meeting.

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



TAY ROAD BRIDGE JOINT BOARDIMPROVEMENT AGENDA FOR 2025/2026

	<b>Improvement</b>	<b>Source</b>	<b>Source Date</b>	<b>Responsible Officer</b>	<b>Target Completion Date</b>
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	30/09/2025
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	30/09/2025
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	30/06/2025
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	30/06/2025
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	31/12/2025
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	30/09/2025

7	CCTV release procedures to be updated to reflect requests from Police Scotland regarding the sharing of footage via secure links. This will assist in improving data security. Progress has been made and will the process will be concluded in 2025/26	Local Code of Corporate Governance 2024/2025 (Principle A: Integrity and Ethics F: Managing Risks and Performance).	New in 2025/26	Bridge Manager	31/03/2026
8	Review of Communications strategy including review of the website. In particular the review of the website will enable the sharing of bridge information to enable the effective sharing of bridge information utilising the latest industry technology.	Local Code of Corporate Governance 2024/2025(Principle B: Ensuring openness and stakeholder engagement and Principle D: Determining interventions to optimise outcomes)	New in 2025/26	Bridge Manager	31/03/2026
9	Review of Active Travel recording to confirm accuracy of output information	Local Code of Corporate Governance 2024/2025 (Principle B: Ensuring openness and stakeholder engagement)	New in 2025/26	Bridge Manager	31/03/2026
10	New Team Charter to be developed	Local Code of Corporate Governance 2024/2025 (Principle A: Integrity and Ethics and Principle E: Developing the Entity's Capacity)	New in 2025/26	Bridge Manager	31/03/2026
11	Complete Employee Appraisals	Local Code of Corporate Governance 2024/2025 (Principle A: Integrity and Ethics and Principle E: Developing the Entity's Capacity)	New in 2025/26	Bridge Manager	31/03/2026
12	Review Tay Road Bridge Joint Board's Financial Regulations to provide comfort that aligned with Dundee City Council's Financial Regulations and updated as required.	Internal Audit Report 2024/25	New in 2025/26	Bridge Manager	31/03/2026



## Local Code of Corporate Governance 2024/2025 - 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.

<b>Organisation</b>	<b>Tay Road Bridge Joint Board</b>	<b>Date</b>	18 March 2025
<b>Name and Designation</b>	Alan Hutchison Bridge Manager		
<b><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></b>		<b>Yes</b>	X
		<b>No</b>	
<b><i>If no, please provide details</i></b>			

**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"> <li>• <i>Codes of conduct</i></li> <li>• <i>Individual sign off with regard to compliance with code</i></li> <li>• <i>Induction for new members and staff on standard of behaviour expected</i></li> <li>• <i>Performance appraisals</i></li> <li>• Members Code of Conduct <a href="#">Councillors Code of Conduct</a></li> <li>• Counter Fraud and Corruption Policy</li> <li>• <a href="#">Anti-Bribery Policy</a></li> <li>• <a href="#">Annual Governance Statement</a></li> <li>• <a href="#">Local Code of Corporate Governance</a></li> <li>• <a href="#">Whistle blowing Policy</a></li> <li>• Employee Appraisals</li> <li>• <a href="#">Standing Orders Scheme of Delegation Tender Procedures Financial Regulations</a></li> <li>• Induction training for new members</li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>	3	<p>Employee Appraisals have recommenced following the appointment of the Business &amp; operations Manager (B&amp;OM) in September 2025. 60% of employee appraisals are complete. Please note that this process takes a few weeks to complete to accommodate shift working patterns and workload.</p> <p>Induction training for new members to be completed.</p>

		1.2	Ensuring members take the lead in establishing specific standard operating principles or values for the organisation and its staff and that they are communicated and understood. These should build on the Seven Principles of Public Life (the Nolan Principles).	<ul style="list-style-type: none"><li>• <i>Communicating shared values with members, staff, the community and partners</i></li><li>• Members Code of Conduct <a href="#">Councillors Code of Conduct</a></li><li>• Counter Fraud and Corruption Policy</li><li>• <a href="#">Anti-Bribery Policy</a></li><li>• <a href="#">Annual Governance Statement</a></li><li>• <a href="#">Local Code of Corporate Governance</a></li><li>• <a href="#">Whistle blowing Policy</a></li><li>• <a href="#">Strategic Plan 2025-2030</a></li><li>• Compliance with CIPFA's Financial Management Code.</li></ul>	4	
		1.3	Leading by example and using these standard operating principles or values as a framework for decision making and other actions.	<ul style="list-style-type: none"><li>• <i>Decision making practices</i></li><li>• <i>Declarations of interests made at meetings</i></li><li>• <i>Conduct at meetings</i></li><li>• <i>Shared values guide decision making</i></li><li>• <i>Develop and maintain an effective standards committee</i></li><li>• Members Code of Conduct <a href="#">Councillors Code of Conduct</a></li><li>• Counter Fraud and Corruption Policy</li><li>• <a href="#">Anti-Bribery Policy</a></li><li>• <a href="#">Whistle blowing Policy</a></li><li>• <a href="#">Annual Governance Statement</a></li><li>• <a href="#">Local Code of Corporate Governance</a></li><li>• Employee Appraisals.</li><li>• <a href="#">Standing Orders</a> <a href="#">Scheme of Delegation</a></li><li>• <a href="#">Tender Procedures</a> <a href="#">Financial Regulations</a></li><li>• <a href="#">Strategic Plan 2025-2030</a></li><li>• Compliance with CIPFA's Financial Management Code.</li></ul>	4	

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

PRINCIPLE A (continued)		Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law			
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.	Examples of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level (1 - 4)	Areas Requiring Improvement
		1.4 Demonstrating, communicating and embedding the standard operating principles or values through appropriate policies and processes which are reviewed on a regular basis to ensure that they are operating effectively.	<ul style="list-style-type: none"> <li>• <i>Anti-fraud and corruption policies are working effectively</i></li> <li>• <i>Up-to-date register of interests (members and staff)</i></li> <li>• <i>Up-to-date register of gifts and hospitality</i></li> <li>• <i>Whistleblowing policies are in place and protect individuals raising concerns</i></li> <li>• <i>Whistleblowing policy has been made available to members of the public, employees, partners and contractors</i></li> <li>• <i>Complaints policy and examples of responding to complaints about behaviour</i></li> <li>• <i>Changes/improvements as a result of complaints received and acted upon</i></li> <li>• <i>Members' and officers' code of conduct refers to a requirement to declare interests</i></li> <li>• <i>Minutes show declarations of interest were sought and appropriate declarations made</i></li> <li>• Members Code of Conduct <a href="#">Councillors Code of Conduct</a></li> <li>• Counter Fraud and Corruption Policy</li> <li>• <a href="#">Anti-Bribery Policy</a></li> <li>• <a href="#">Whistle blowing Policy</a></li> <li>• <a href="#">Annual Governance Statement</a></li> <li>• <a href="#">Local Code of Corporate Governance</a></li> <li>• <a href="#">Complaints Procedure</a></li> <li>• <a href="#">Bridge Byelaws</a></li> <li>• Register of Interests for Members held by their Constituent Councils.</li> <li>• Register of Interests for Members specific to the Bridge Board.</li> </ul>	4	

				<ul style="list-style-type: none"> <li>• Register of Interests for Senior Staff who have input into and responsibility for decision making and awarding contracts.</li> <li>• <a href="#">Standing Orders</a> <a href="#">Scheme of Delegation</a> <a href="#">Tender Procedures</a> <a href="#">Financial Regulations</a></li> <li>• Declaration of Interest is a standing item on Board meeting agenda.</li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>		
2	<b>Demonstrating strong commitment to ethical values</b>	2.1	Seeking to establish, monitor and maintain the organisation's ethical standards and performance.	<ul style="list-style-type: none"> <li>• <i>Scrutiny of ethical decision making</i></li> <li>• <i>Championing ethical compliance at governing body level</i></li> <li>• <a href="#">Mainstreaming Equality Report 2021-2023</a></li> <li>• <a href="#">Mainstreaming Equality Report 2021-2025</a></li> <li>• Scottish Living Wage Accreditation.</li> <li>• Integrated Impact Assessments.</li> <li>• Training Course on Skills to Mitigate Bias and Inclusive Recruitment included in training programme.</li> </ul>	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"> <li>• <i>Provision of ethical awareness training</i></li> <li>• Employee Appraisal process.</li> <li>• Employee Code of Conduct.</li> <li>• <a href="#">Standing Orders</a> <a href="#">Scheme of Delegation</a> <a href="#">Tender Procedures</a> <a href="#">Financial Regulations</a></li> <li>• Previous training undertaken by all staff in 2014 included e-learning course on Equality and Diversity.</li> <li>• Equality and Human Rights Training delivered by DCC undertaken by all staff in 2019.</li> <li>• Training Course on Skills to Mitigate Bias and Inclusive Recruitment included in training programme.</li> <li>• Counter Fraud and Corruption Policy approved by Board in March 2024 and issued to all staff.</li> <li>• Issue of <a href="#">Anti-Bribery Policy</a> to all staff in March 2020.</li> </ul>	3	Employee Appraisals have recommenced following the appointment of the Business & operations Manager (B&OM) in September 2025. 60% of employee appraisals are complete. Please note that this process takes a few weeks to complete to accommodate shift working

				<ul style="list-style-type: none"> <li>• Issue of revised <a href="#">Whistle blowing Policy</a> to all staff in November 2022.</li> <li>• Compliance with CIPFA's Financial Management Code.</li> <li>• 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.</li> </ul>		<p>patterns and workload.</p> <p>New Team Charter to be developed in 2025 following staff changes, including new management team member.</p> <p>Equality &amp; Diversity Training is mandatory and available to all staff via e-learning. Staff will be encouraged to complete this in 2025 and regular checks on progress will be made by management to make sure all staff have completed the training successfully.</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"><li>• <i>Appraisal processes take account of values and ethical behaviour</i></li><li>• <i>Staff appointments policy</i></li><li>• <i>Procurement policy</i></li><li>• Employee Appraisal process.</li><li>• Recruitment and Selection Policy.</li><li>• Scottish Living Wage Accreditation.</li><li>• Employee Handbook / Code of Conduct.</li><li>• Computer and Internet Guidelines / Social Media Guidelines.</li><li>• <a href="#">Standing Orders</a> <a href="#">Scheme of Delegation</a> <a href="#">Tender Procedures</a> <a href="#">Financial Regulations</a></li><li>• Equal Opportunities Employer.</li><li>• Personal Harassment Policy.</li><li>• <a href="#">Anti-Bribery Policy</a></li><li>• <a href="#">Whistle blowing Policy</a></li><li>• Compliance with CIPFA's Financial Management Code.</li><li>• 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.</li></ul>	3	<p>Employee Appraisals have recommenced following the appointment of the Business &amp; operations Manager (B&amp;OM) in September 2025. 60% of employee appraisals are complete. Please note that this process takes a few weeks to complete to accommodate shift working patterns and workload.</p> <p>New Team Charter to be developed in 2025 following staff changes, including new management team member.</p>

		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"> <li>• <i>Agreed values in partnership working:</i> <ul style="list-style-type: none"> <li>◦ <i>Statement of business ethics communicates commitment to ethical values to external suppliers</i></li> <li>◦ <i>Ethical values feature in contracts with external service providers</i></li> </ul> </li> <li>• <i>Protocols for partnership working</i></li> <li>• <a href="#">Standing Orders</a> <a href="#">Scheme of Delegation</a> <a href="#">Tender Procedures</a> <a href="#">Financial Regulations</a></li> <li>• Scottish Living Wage Accreditation.</li> <li>• 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.</li> </ul>	4	
3	<b>Respecting the Rule of Law</b>	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"> <li>• <i>Statutory provisions</i></li> <li>• <i>Statutory guidance is followed</i></li> <li>• <i>Constitution</i></li> <li>• The Board's structure, functions and powers are prescribed in the Tay Road Bridge <a href="#">TRB Confirmation Act 1991</a></li> <li>• Checking of staff driving licenses to make sure they are legal to drive work vans.</li> </ul>	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"> <li>• <i>Job description/specifications</i> <ul style="list-style-type: none"> <li>• <i>Compliance with CIPFA's Statement on <a href="#">The Role of the Chief Financial Officer in Local Government</a> (CIPFA, 2016)</i></li> </ul> </li> <li>• <i>Terms of reference</i></li> <li>• <i>Committee support</i></li> <li>• The Board's structure, functions and powers are prescribed in the Tay Road Bridge <a href="#">TRB Confirmation Act 1991</a></li> <li>• Job descriptions.</li> <li>• Compliance with CIPFA's statement on the Role of the Chief Financial Officer.</li> </ul>	4	

				<ul style="list-style-type: none"> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>		
		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"> <li>• <i>Record of legal advice provided by officers</i></li> <li>• Service Level Agreement (SLA) with Dundee City Council for Legal Services.</li> </ul>	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"><li>• <i>Monitoring officer provisions</i></li><li>• <i>Record of legal advice provided by officers</i></li><li>• <i>Statutory provisions</i></li><li>• Service Level Agreement (SLA) with Dundee City Council for Legal Services.</li><li>• SAR Procedures, Data Breach Flow Chart, and Data Breach Procedures have been developed and are available on TRBJB website.</li><li>• A CCTV Privacy Statement and Policy, and a Privacy Statement for the TRBJB website has also been introduced, along with a Cookie Policy.</li><li>• <a href="#">Guidance on Information, Records Management and Preservation of Archival Records</a></li></ul>	3	<p>Data protection training is mandatory and available to all staff via e-learning. Staff will be encouraged to complete this in 2025 and regular checks on progress will be made by management to make sure all staff have completed the training successfully.</p> <p>Bridge Manager to carry out review with DCC Information Governance Manager in 2025. Last meeting was 1 July 2024.</p> <p>CCTV release procedures need updating now that Police send</p>

						in requests for us to share footage via secure upload links via email. This is an improvement in data security. Relevant staff are aware on new procedures, but paperwork must be updated to reflect improvement.
		3.5	Ensuring corruption and misuse of power are dealt with effectively.	<ul style="list-style-type: none"> <li>• <i>Effective anti-fraud and corruption policies and procedures</i></li> <li>• <i>Local test of assurance (where appropriate)</i></li> <li>• Members Code of Conduct <a href="#">Councillors Code of Conduct</a></li> <li>• Counter Fraud and Corruption Policy</li> <li>• <a href="#">Anti-Bribery Policy</a></li> <li>• <a href="#">Whistle blowing Policy</a></li> <li>• <a href="#">Complaints Procedure</a></li> </ul>	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.	No
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Are there any examples of best practice (or exceeding best practice) in the Board? If yes, please provide details.	No
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## 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"> <li>• <i>Annual report</i></li> <li>• <i>Freedom of Information Act publication scheme</i></li> <li>• <i>Online council tax information</i></li> <li>• <i>Authority's goals and values</i></li> <li>• <i>Authority website</i></li> <li>• Annual Audited Accounts</li> <li>• <a href="#">Board Meeting Minutes</a> and relevant documents <a href="#">Board Documents</a> are published on the Board's website: <a href="http://www.tayroadbridge.co.uk">www.tayroadbridge.co.uk</a></li> <li>• <a href="#">Freedom of Information Policy</a></li> <li>• 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.</li> </ul>	4	Website requires a review to make sure that we are sharing bridge information effectively and in line with latest industry technology. The website currently looks dated.
		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"> <li>• <i>Record of decision making and supporting materials</i></li> <li>• <a href="#">Board Meeting Minutes</a> and relevant documents <a href="#">Board Documents</a> are published on the Board's website: <a href="http://www.tayroadbridge.co.uk">www.tayroadbridge.co.uk</a></li> <li>• <a href="#">Freedom of Information Policy</a></li> <li>• <a href="#">Tender Procedures</a></li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>	4	

		1.3	<p>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.</p>	<ul style="list-style-type: none"> <li>• <i>Decision-making protocols</i></li> <li>• <i>Report pro-formas</i></li> <li>• <i>Record of professional advice in reaching decisions</i></li> <li>• <i>Meeting reports show details of advice given</i></li> <li>• <i>Discussion between members and officers on the information needs of members to support decision making</i></li> <li>• <i>Agreement on the information that will be provided and timescales</i></li> <li>• <i>Calendar of dates for submitting, publishing and distributing timely reports is adhered to</i></li> <li>• <a href="#">Board Meeting Minutes</a> and relevant documents <a href="#">Board Documents</a> are published on the Board's website: <a href="http://www.tayroadbridge.co.uk">www.tayroadbridge.co.uk</a></li> <li>• Pre-Agenda meetings held to discuss reports and issues that will be reported to Board meeting.</li> <li>• <a href="#">Tender Procedures</a></li> <li>• Calendar of reporting deadlines provided by Committee Services at the beginning of each calendar year.</li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>	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"><li>• <i>Community strategy</i></li><li>• <i>Use of consultation feedback</i></li><li>• <i>Citizen survey</i></li><li>• Bridge closures/ cycle statistics reported in Annual Accounts.</li><li>• Operational Restrictions and Closures reported to the Board on a quarterly basis and published on the website <a href="#">Board Meeting Minutes</a></li><li>• Website <a href="http://www.tayroadbridge.co.uk">www.tayroadbridge.co.uk</a></li><li>• Social Media communications <a href="#">TRB X (formerly Twitter)</a></li><li>• 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.</li><li>• TRBJB Bridge Manager is part of a suicide prevention working group to share best practice.</li><li>• 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.</li><li>• Compliance with CIPFA's Financial Management Code.</li></ul>	4	Review to see if improvements on Active Travel recorded figure accuracy can be improved.
2	Engaging comprehensively with institutional stakeholders	2.1	Effectively engaging with institutional stakeholders to ensure that the purpose,	<ul style="list-style-type: none"><li>• <i>Communication strategy</i></li></ul>	4	Communication Strategy requires to be

			objectives and intended outcomes for each stakeholder relationship are clear so that outcomes are achieved successfully and sustainably.	<ul style="list-style-type: none"> <li>• Service Level Agreement (SLA) with Dundee City Council for a Communications Strategy.</li> <li>• Strategic Plan 2025 -2030</li> <li>• Compliance with CIPFA's Financial Management Code.</li> <li>• Website <a href="http://www.tayroadbridge.co.uk">www.tayroadbridge.co.uk</a></li> <li>• <a href="#">Communication Strategy</a></li> </ul>		reviewed in 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"> <li>• <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></li> <li>• 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.</li> <li>• Bridge Manager attends quarterly SCOTS Bridges Group meetings.</li> <li>• Service Level Agreement (SLA) with the Roads Maintenance Partnership to provide TRBJB with additional resources to cover staff absences/ emergency support on bridge. This SLA is being maintained on a three-year agreement for renewal in April 2024 if agreed by both parties.</li> <li>• SLA with DCC City Development to assist TRBJB in Statutory Roadworks Noticing on the Scottish Roadworks Register.</li> </ul>	4	Resilience support SLA requires renewing in 2025.
		2.3	Ensuring that partnerships are based on: <ul style="list-style-type: none"> <li>○ trust</li> <li>○ a shared commitment to change</li> <li>○ a culture that promotes and accepts challenge among partners</li> </ul> and that the added value of partnership working is explicit.	<ul style="list-style-type: none"> <li>• <i>Partnership framework</i></li> <li>• <i>Partnership protocols</i></li> <li>• Service Level Agreements (SLAs) with Dundee City Council for services provision, and annual review meeting to assess success needs for both parties.</li> </ul>	3	SLA review meetings with partners are required in 2025. These have not been carried out consistently.

## 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"> <li>• <i>Record of public consultations</i></li> <li>• <i>Partnership framework</i></li> <li>• <a href="#">Communication Strategy</a></li> <li>• Compliance with CIPFA's Financial Management Code.</li> <li>• Website <a href="http://www.tayroadbridge.co.uk">www.tayroadbridge.co.uk</a></li> </ul>	4	Communication Strategy requires to be reviewed in 2025.
		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"> <li>• <i>Communications strategy</i></li> <li>• <a href="#">Communication Strategy</a></li> <li>• Website <a href="http://www.tayroadbridge.co.uk">www.tayroadbridge.co.uk</a></li> <li>• Social Media communications <a href="#">TRB X (formerly Twitter)</a></li> </ul>	4	Communication Strategy requires to be reviewed in 2025.
		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"> <li>• <i>Communications strategy</i></li> <li>• <i>Joint strategic needs assessment</i></li> <li>• <a href="#">Communication Strategy</a></li> <li>• Website <a href="http://www.tayroadbridge.co.uk">www.tayroadbridge.co.uk</a></li> <li>• Social Media communications <a href="#">TRB X (formerly Twitter)</a></li> <li>• Record of enquiries from the public and responses are kept and a five-day turnaround in responding is achieved.</li> <li>• Strategic Plan 2025 -2030</li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>	4	Communication Strategy requires to be reviewed in 2025.

		3.4	Implementing effective feedback mechanisms in order to demonstrate how their views have been taken into account.	<ul style="list-style-type: none"> <li>• <i>Communications strategy</i></li> <li>• <a href="#">Communication Strategy</a></li> <li>• Feedback information to TRBJB Board at quarterly meeting of elected community councillors.</li> </ul>	4	Communication Strategy requires to be reviewed in 2025.
		3.5	Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity.	<ul style="list-style-type: none"> <li>• <i>Processes for dealing with competing demands within the community, for example a consultation</i></li> <li>• Feedback information to TRBJB Board at quarterly meeting of elected community councillors.</li> <li>• Open channel for ongoing communication with elected officials and community groups.</li> <li>• Working with other stakeholder professionals in a Wellbeing Steering group.</li> </ul>	4	
		3.6	Taking account of the interests of future generations of tax payers and service users.	<ul style="list-style-type: none"> <li>• <i>Reports</i></li> <li>• <i>Joint strategic needs assessment</i></li> <li>• Engineer and Bridge Manager Reports to the Board detailing structural condition and inspection process as appropriate / Quarterly Closure statistics reported to the TRBJB.</li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>	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.

No

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

Community and stakeholder engagement for the major refurbishment of the carriageway works was successful in 2023 and 2024. Press releases with easy-to-understand colourful maps to keep the public informed of the works and to help them understand traffic management (TM) arrangements were issued in advance of the works. Meetings with stakeholders also took place, e.g. with local farmers, bus companies, emergency services, where TRBJB management could understand the needs of the user groups and adjust the project to make sure that needs were met where practicable. E.g. enabling contract to help buses negotiate TM and helping local farmers transport machinery/produce across the bridge via special transport arrangements on closed carriageway.

## 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"> <li>• <i>Vision used as a basis for corporate and service planning</i></li> <li>• The Board's structure, functions and powers are prescribed in the Tay Road Bridge <a href="#">TRB Confirmation Act 1991</a></li> <li>• Management Arrangements of Scottish Government.</li> <li>• Strategic Plan 2025 -2030</li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>	4	
		1.2	Specifying the intended impact on, or changes for, stakeholders including citizens and service users. It could be immediately or over the course of a year or longer.	<ul style="list-style-type: none"> <li>• <i>Community engagement and involvement</i></li> <li>• <i>Corporate and service plans</i></li> <li>• <i>Community strategy</i></li> <li>• Sharing long-term capital plan with Scottish Government through liaison with Transport Scotland Officials.</li> <li>• <a href="#">Communication Strategy</a> will include press releases for changes impacting service users.</li> <li>• Strategic Plan 2025 -2030</li> <li>• Integrated Impact Assessments.</li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>	4	

		1.3	Delivering defined outcomes on a sustainable basis within the resources that will be available.	<ul style="list-style-type: none"> <li>• <i>Regular reports on progress</i></li> <li>• Reports to the quarterly TRBJB meetings.</li> </ul>	4	
		1.4	Identifying and managing risks to the achievement of outcomes.	<ul style="list-style-type: none"> <li>• <i>Performance trends are established and reported upon</i></li> <li>• <i>Risk management protocols</i></li> <li>• Business Continuity Plan.</li> <li>• <a href="#">Risk Management Strategic Plan and Strategic Risk Register</a></li> </ul>	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"> <li>• <i>An agreed set of quality standard measures for each service element are included in service plans</i></li> <li>• <i>Processes for dealing with competing demands within the community</i></li> <li>• Through Board member engagement with their constituents.</li> </ul>	4	
2	<b>Sustainable economic, social and environmental benefits</b>	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"> <li>• <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></li> <li>• <i>Capital programme</i></li> <li>• <i>Capital investment strategy</i></li> <li>• Sharing long-term capital plan with Scottish Government through liaison with Transport Scotland Officials.</li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>	4	
		2.2	Taking a longer-term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the organisation's intended outcomes and short-term factors such as the political cycle or financial constraints.	<ul style="list-style-type: none"> <li>• <i>Discussion between members and officers on the information needs of members to support decision making</i></li> <li>• <i>Record of decision making and supporting materials</i></li> <li>• Three yearly Revenue and Capital Budgets are updated and reported to Board annually.</li> <li>• Long-term Capital Plan is produced and discussed with Transport Scotland.</li> <li>• Business Continuity Plan.</li> </ul>	4	



			<ul style="list-style-type: none"> <li>• <a href="#">Risk Management Strategic Plan and Strategic Risk Register</a></li> <li>• <a href="#">Strategic Plan 2025-2030</a></li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>		
	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"> <li>• <i>Record of decision making and supporting materials</i></li> <li>• <i>Protocols for consultation</i></li> <li>• Liaison meetings with Scottish Government through Transport Scotland to agree spend profiles.</li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>	4	
	2.4	Ensuring fair access to services.	<ul style="list-style-type: none"> <li>• <i>Protocols ensure fair access and statutory guidance is followed</i></li> <li>• Lift and ramp allow access to bridge's central walkway.</li> </ul>	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.	No
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Are there any examples of best practice (or exceeding best practice) in the Board? If yes, please provide details.	No
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## 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"> <li>• <i>Discussion between members and officers on the information needs of members to support decision making</i></li> <li>• <i>Decision making protocols</i></li> <li>• <i>Option appraisals</i></li> <li>• <i>Agreement of information that will be provided and timescales</i></li> <li>• Pre-Agenda meetings held to discuss reports and issues that will be reported to Board meeting.</li> <li>• <a href="#">Tender Procedures</a> outline the requirements of when to report to Board.</li> <li>• Calendar of reporting deadlines provided by Committee Services at the beginning of each calendar year.</li> <li>• Service Level Agreement (SLA) with Dundee City Council Procurement Team for procuring services and protect the board against changes to procurement legislation.</li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>	4	
		1.2	Considering feedback from citizens and service users when making decisions about service improvements or where services are no longer	<ul style="list-style-type: none"> <li>• <i>Financial strategy</i></li> <li>• Working with Fife Council and SUStrans to deliver Park and Choose facility at Fife side of the bridge with the aim of supporting the</li> </ul>	4	TRBJB will support all stakeholders and the lead authorities in the

			<p>required in order to prioritise competing demands within limited resources available including people, skills, land and assets and bearing in mind future impacts.</p>	<p>reduction of carbon emissions, to improve sustainability and comply with Road Scotland Act 2019.</p> <ul style="list-style-type: none"> <li>• Open channel for ongoing communication with elected officials and community groups.</li> <li>• TRB management have open communication channels with cycling groups.</li> <li>• Website <a href="http://www.tayroadbridge.co.uk">www.tayroadbridge.co.uk</a></li> <li>• 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.</li> </ul>		<p>delivery of a Park and Choose Scheme in Fife.</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"> <li>Calendar of dates for developing and submitting plans and reports that are adhered to</li> <li>Calendar of reporting deadlines provided by Committee Services at the beginning of each calendar year.</li> </ul>	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"> <li>Communication strategy</li> <li><a href="#">Communication Strategy</a></li> </ul>	4	Communication Strategy requires to be reviewed in 2025.
		2.3	Considering and monitoring risks facing each partner when working collaboratively including shared risks.	<ul style="list-style-type: none"> <li>Partnership framework</li> <li>Risk management protocol</li> <li>Regular risk management / contract meetings are held during works contracts on the bridge.</li> <li>Compliance with CIPFA's Financial Management Code.</li> </ul>	4	
		2.4	Ensuring arrangements are flexible and agile so that the mechanisms for delivering outputs can be adapted to changing circumstances.	<ul style="list-style-type: none"> <li>Planning protocols</li> <li>Regular risk management / contract meetings are held during works contracts on the bridge.</li> <li>Compliance with CIPFA's Financial Management Code.</li> </ul>	4	
		2.5	Establishing appropriate key performance indicators (KPIs) as part of the planning process in order to identify how the performance of	<ul style="list-style-type: none"> <li>KPIs have been established and approved for each service element and included in the service plan and are reported upon regularly</li> </ul>	4	

			services and projects is to be measured.	<ul style="list-style-type: none"> <li>Record of enquiries from the public and responses are kept and a five-day turnaround in responding is achieved.</li> <li><a href="#">Strategic Plan 2025-2030</a> defines how KPI's are collected.</li> <li>Compliance with CIPFA's Financial Management Code.</li> </ul>		
		2.6	Ensuring capacity exists to generate the information required to review service quality regularly.	<ul style="list-style-type: none"> <li><i>Reports include detailed performance results and highlight areas where corrective action is necessary</i></li> <li><a href="#">Annual Governance Statement</a></li> <li><a href="#">Local Code of Corporate Governance</a></li> <li>Management Meetings with Bridge Management Staff are formally recorded.</li> <li><a href="#">Strategic Plan 2025-2030</a></li> <li>Compliance with CIPFA's Financial Management Code.</li> </ul>	4	

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

PRINCIPLE D (continued)		Determining the interventions necessary to optimise the achievement of the intended outcomes				
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Examples of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level (1 - 4)	Areas Requiring Improvement
3	Optimising achievement of intended outcomes	2.7	Preparing budgets in accordance with organisational objectives, strategies and the medium-term financial plan.	<ul style="list-style-type: none"> <li>• <i>Evidence that budgets, plans and objectives are aligned</i></li> <li>• Three yearly Revenue and Capital Budgets are updated and reported to Board annually.</li> <li>• Long-term Capital Plan is produced and discussed with Scottish Government through Transport Scotland.</li> <li>• <a href="#">Strategic Plan 2025-2030</a></li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>	4	.
		2.8	Informing medium and long-term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy.	<ul style="list-style-type: none"> <li>• <i>Budget guidance and protocols</i></li> <li>• <i>Medium-term financial plan</i></li> <li>• <i>Corporate plans</i></li> <li>• Three yearly Revenue and Capital Budgets are updated and reported to Board annually.</li> <li>• Long-term Capital Plan is produced and discussed with Transport Scotland.</li> <li>• <a href="#">Strategic Plan 2025-2030</a></li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>	4	
		3.1	Ensuring the medium-term financial strategy integrates and balances service priorities, affordability and other resource constraints.	<ul style="list-style-type: none"> <li>• <i>Feedback surveys and exit/decommissioning strategies</i></li> <li>• <i>Changes as a result</i></li> <li>• Three yearly Revenue and Capital Budgets are updated and reported to Board annually.</li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>	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"> <li>• <i>Budgeting guidance and protocols</i></li> <li>• Three yearly Revenue and Capital Budgets are updated and reported to Board annually.</li> <li>• Long-term Capital Plan is produced and discussed with Transport Scotland.</li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>	4	

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

PRINCIPLE D (continued)		Determining the interventions necessary to optimise the achievement of the intended outcomes			
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.	Examples of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level (1 - 4)	Areas Requiring Improvement
		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"> <li>• <i>Financial strategy</i></li> <li>• Three yearly Revenue and Capital Budgets are updated and reported to Board annually.</li> <li>• Long-term Capital Plan is produced and discussed with Transport Scotland.</li> <li>• Senior management receive regular financial reports to enable financial management.</li> <li>• Regular meetings are held to support the Revenue and Capital Monitoring and reporting process.</li> <li>• Regular Revenue and Capital Monitoring Reports are reported to the Board and published on the website <a href="#">Board Meeting Minutes</a></li> <li>• Bridge manager discusses finances at management meetings with his key staff.</li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>	4	
		3.4 Ensuring the achievement of 'social value' through service planning and commissioning.	<ul style="list-style-type: none"> <li>• <i>Service plans demonstrate consideration of 'social value'</i></li> <li>• <i>Achievement of 'social value' is monitored and reported upon</i></li> <li>• <a href="#">Strategic Plan 2025-2030</a></li> <li>• 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.</li> </ul>	4	



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.	No
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Are there any examples of best practice (or exceeding best practice) in the Board? If yes, please provide details.	No
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## 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"> <li>Regular reviews of activities, outputs and planned outcomes</li> <li>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.</li> <li>Compliance with CIPFA's Financial Management Code.</li> <li>Organisation structure reviews are carried out regularly and on staff retirements to make sure that TRBJB remain a modern, well trained and effective work force. Latest reorganisation was approved at March 2025 Board meeting.</li> </ul>	4	
		1.2	Improving resource use through appropriate application of techniques such as benchmarking and other options in order to determine how the authority's resources are allocated so that outcomes are achieved effectively and efficiently.	<ul style="list-style-type: none"> <li>Utilisation of research and benchmarking exercises</li> <li>The Board's Financial Regulations require that all contracts entered into shall, where practicable, comply with the organisation's Tendering Procedures. These state 'the underlying spirit of the procedures is to provide openness, accountability and Best</li> </ul>	4	

			Value in the Board's procurement of goods, services and works.		
			<ul style="list-style-type: none"> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>		
	1.3	Recognising the benefits of partnerships and collaborative working where added value can be achieved.	<ul style="list-style-type: none"> <li>• <i>Effective operation of partnerships which deliver agreed outcomes</i></li> <li>• Service Level Agreements with Dundee City Council for services provision, and annual review meeting to assess success needs for both parties.</li> </ul>	3	SLA review meetings with partners are required. These have not been carried out consistently.
	1.4	Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources.	<ul style="list-style-type: none"> <li>• <i>Workforce plan</i></li> <li>• <i>Organisational development plan</i></li> <li>• A structural bridge inspection plan is in-place and monitored by the Deputy Bridge Manager.</li> <li>• Strategic Plan 2025 -2030</li> <li>• A routine maintenance plan for the bridge and bridge property was delivered in 2021 and is being implemented and monitored by the Bridge Manager.</li> <li>• An Annual Development plan is in place.</li> </ul>	4	

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

PRINCIPLE E (Continued)		Developing the entity's capacity, including the capability of its leadership and the individuals within it				
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Examples of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level (1 - 4)	Areas Requiring Improvement
2	Developing the capability of the entity's leadership and other individuals	2.1	Developing protocols to ensure that elected and appointed leaders negotiate with each other regarding their respective roles early on in the relationship and that a shared understanding of roles and objectives is maintained.	<ul style="list-style-type: none"><li>• <i>Job descriptions</i></li><li>• <i>Chief executive and leader pairings have considered how best to establish and maintain effective communication</i></li><li>• <a href="#">Standing Orders Scheme of Delegation</a></li><li>• Compliance with CIPFA's Financial Management Code.</li></ul>	4	
		2.2	Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body.	<ul style="list-style-type: none"><li>• <i>Scheme of delegation reviewed at least annually in the light of legal and organisational changes</i></li><li>• <i>Standing orders and financial regulations which are reviewed on a regular basis</i></li><li>• <a href="#">Standing Orders Scheme of Delegation</a> <a href="#">Tender Procedures</a> <a href="#">Financial Regulations</a></li></ul>	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"> <li>• <i>Clear statement of respective roles and responsibilities and how they will be put into practice</i></li> <li>• TRBJB does not have these distinct roles within its structure due to the size and function of the organisation.</li> </ul>	N/A	
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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	Developing the capabilities of members and senior management to achieve effective shared leadership and to enable the organisation to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks by:	<ul style="list-style-type: none"><li>• <i>Access to courses/information briefings on new legislation</i></li><li>• Continuous Professional Development for Bridge Manager and his staff.</li><li>• Induction training for new members.</li><li>• Equalities and Human Rights Training delivered to all staff 2019.</li><li>• Maintaining Service Level Agreement (SLA) with DCC Legal.</li><li>• Compliance with CIPFA's Financial Management Code.</li></ul>	3	Equality & Diversity Training is mandatory and available to all staff via e-learning. Staff will be encouraged to complete this in 2025 and regular checks on progress will be made by management to make sure all staff have completed the training successfully.
		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"><li>• <i>Induction programme</i></li><li>• <i>Personal development plans for members and officers</i></li><li>• Staff Training Plan.</li><li>• Employee Appraisal process.</li><li>• Training Matrix that links to job competence and H&amp;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.</li></ul>	3	Employee Appraisals have recommenced following the appointment of the Business & operations Manager (B&OM) in September 2025. 60% of employee appraisals are

			<ul style="list-style-type: none"> <li>• Induction training for new members.</li> <li>• Equalities and Human Rights Training is available to all staff via easy to access e-learning module.</li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>		<p>complete. Please note that this process takes a few weeks to complete to accommodate shift working patterns and workload.</p> <p>Equality &amp; Diversity Training is mandatory and available to all staff via e-learning. Staff will be encouraged to complete this in 2025 and regular checks on progress will be made by management to make sure all staff have completed the training successfully.</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"> <li>• <i>For example, for members this may include the ability to:</i> <ul style="list-style-type: none"> <li>○ <i>scrutinise and challenge</i></li> <li>○ <i>recognise when outside expert advice is required</i></li> <li>○ <i>promote trust</i></li> <li>○ <i>work in partnership</i></li> <li>○ <i>lead the organisation</i></li> <li>○ <i>act as a community leader</i></li> </ul> </li> </ul>	3	<p>Equality &amp; Diversity Training is mandatory and available to all staff via e-learning. Staff will be encouraged to complete this in</p>

				<ul style="list-style-type: none"> <li>• <i>Efficient systems and technology used for effective support</i></li> <li>• Staff Training Plan.</li> <li>• Employee Appraisal process.</li> <li>• Induction training for new members.</li> <li>• Equalities and Human Rights Training delivered available to all staff via e-learning module.</li> <li>• Compliance with CIPFA's Financial Management Code.</li> <li>• 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.</li> </ul>		<p>2025 and regular checks on progress will be made by management to make sure all staff have completed the training successfully.</p> <p>New Team Charter to be developed in 2025 following staff changes, including new management team member.</p>
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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"> <li>• <i>Arrangements for succession planning</i></li> <li>• <a href="#">Annual Governance Statement</a>'s Continuous Improvement Agenda.</li> <li>• <a href="#">Local Code of Corporate Governance</a></li> <li>• Recommendations from Internal and External Audit reviews are acted upon.</li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>	4	
		2.5 Ensuring that there are structures in place to encourage public participation.	<ul style="list-style-type: none"> <li>• <i>Residents' panels</i></li> <li>• <i>Stakeholder forum terms of reference</i></li> <li>• <i>Strategic partnership frameworks</i></li> <li>• Members of the public can contact the bridge with any queries through <a href="http://www.tayroadbridge.co.uk">www.tayroadbridge.co.uk</a> or through elected members, whether represented on the board or otherwise.</li> <li>• A public questionnaire was issued on social media during 2020 with the aim of gathering information to help improve the website.</li> </ul>	4	Website requires a review to make sure that we are sharing bridge information effectively and in line with latest industry technology. The website currently looks dated.
		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"> <li>• <i>Reviewing individual member performance on a regular basis taking account of their attendance and considering any training or development needs</i></li> <li>• <i>Peer reviews</i></li> <li>• Appraisal process for Bridge Manager.</li> </ul>	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"> <li>• <i>Training and development plan</i></li> <li>• <i>Staff development plans linked to appraisals</i></li> <li>• <i>Implementing appropriate human resource policies and ensuring that they are working effectively</i></li> <li>• Employee Appraisal process.</li> </ul>	4	

				<ul style="list-style-type: none"> <li>• Staff Training Plan.</li> </ul>		
		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"> <li>• <i>Human resource policies</i></li> <li>• Service Level Agreement (SLA) with People Asset Management (PAM) Occupational Health Provider.</li> <li>• Health &amp; safety Policy was updated in 2024 to reflect welfare services available to staff, including counselling and physiotherapy. Mindfulness courses and stress management courses have taken place and the requirement for these will be kept under review.</li> </ul>	4	Mindfulness courses and stress management courses have taken place and the requirement for these will be kept under review.

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			4	10	15

Have there been any significant / critical events relating to Principle 5 during the financial year? If yes, please provide details.	No
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Are there any examples of best practice (or exceeding best practice) in the Board? If yes, please provide details.	No
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## 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"> <li>• <i>Risk management protocol</i></li> <li>• <a href="#">Risk Management Strategic Plan and Strategic Risk Register</a></li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>	4	
		1.2	Implementing robust and integrated risk management arrangements and ensuring that they are working effectively.	<ul style="list-style-type: none"> <li>• <i>Risk management strategy/ policy formally approved, adopted, reviewed and updated on a regular basis</i></li> <li>• <a href="#">Risk Management Strategic Plan and Strategic Risk Register</a></li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>	4	
		1.3	Ensuring that responsibilities for managing individual risks are clearly allocated.	<ul style="list-style-type: none"> <li>• <i>Risk management protocol</i></li> <li>• <a href="#">Risk Management Strategic Plan and Strategic Risk Register</a></li> </ul>	4	
2	Managing Performance	2.1	Monitoring service delivery effectively including planning, specification, execution and	<ul style="list-style-type: none"> <li>• <i>Performance map showing all key activities have performance measures</i></li> <li>• <i>Benchmarking information</i></li> <li>• <i>Cost performance (using inputs and outputs)</i></li> </ul>	4	

			independent implementation review.	post-	<ul style="list-style-type: none"> <li>• <i>Calendar of dates for submitting, publishing and distributing timely reports that are adhered to</i></li> <li>• 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.</li> <li>• Strategic Plan 2025 -2030</li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>		
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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"><li>• Discussion between members and officers on the information needs of members to support decision making</li><li>• Publication of agendas and minutes of meetings</li><li>• Agreement on the information that will be needed and timescales</li><li>• <a href="#">Board Meeting Minutes</a> and relevant documents <a href="#">Board Documents</a> are published on the Board's website: <a href="http://www.tayroadbridge.co.uk">www.tayroadbridge.co.uk</a></li><li>• Calendar of reporting deadlines provided by Committee Services at the beginning of each calendar year.</li><li>• Appointing professional Consultants to advise on projects/ maintenance requirements to gain independent advice.</li><li>• Compliance with CIPFA's Financial Management Code.</li></ul>	4	
		2.3	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.  (OR, for a committee system) Encouraging effective and	<ul style="list-style-type: none"><li>• The role and responsibility for scrutiny has been established and is clear</li><li>• Agenda and minutes of scrutiny meetings</li><li>• Evidence of improvements as a result of scrutiny</li><li>• Terms of reference</li><li>• Training for members</li><li>• Membership</li><li>• External Audit reports are reported to the Board and recommendations are acted upon.</li><li>• Internal Auditors comply with Public Sector Internal Audit Standards.</li></ul>	4	

			constructive challenge and debate on policies and objectives to support balanced and effective decision making.	<ul style="list-style-type: none"> <li>• Internal Audit reviews are reported to the Board and recommendations are acted upon.</li> <li>• Internal Audit Follow Up reports on progress against recommendations are reported to the Board.</li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>		
		2.4	Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement.	<ul style="list-style-type: none"> <li>• <i>Calendar of dates for submitting, publishing and distributing timely reports that are adhered to</i></li> <li>• Calendar of reporting deadlines provided by Committee Services at the beginning of each calendar year.</li> <li>• Regular reports <a href="#">Board Meeting Minutes</a> submitted to the Board include Revenue and Capital Monitoring, Engineer's report, Operational Restrictions and Closures.</li> <li>• Strategic Plan 2025 -2030</li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>	4	

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

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

		3.2	Evaluating and monitoring risk management and internal control on a regular basis.	<ul style="list-style-type: none"> <li>• <i>Risk management strategy/ policy has been formally approved and adopted and is reviewed and updated on a regular basis</i></li> <li>• <a href="#">Risk Management Strategic Plan and Strategic Risk Register</a></li> <li>• Bridge Manager meets annually with Risk Manager for Dundee City Council to review Risk Management Register.</li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>	4	
		3.3	Ensuring effective counter fraud and anti-corruption arrangements are in place.	<ul style="list-style-type: none"> <li>• <i>Compliance with the <a href="#">Code of Practice on Managing the Risk of Fraud and Corruption</a> (CIPFA, 2014)</i></li> <li>• Counter Fraud and Corruption Policy</li> <li>• <a href="#">Anti-Bribery Policy</a></li> <li>• <a href="#">Whistle blowing Policy</a></li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>	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"> <li>• <i>Annual governance statement</i></li> <li>• <i>Effective internal audit service is resourced and maintained</i></li> <li>• <a href="#">Annual Governance Statement</a></li> <li>• <a href="#">Local Code of Corporate Governance</a></li> <li>• Internal Audit provision is outsourced, via a tender process, to a private sector audit firm.</li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>	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"><li>provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment.</li><li>that its recommendations are listened to and acted upon.</li></ul>	<ul style="list-style-type: none"><li><i>Audit committee complies with best practice</i></li><li><i>Terms of reference</i></li><li><i>Membership</i></li><li><i>Training</i></li><li>TRBJB does not have a separate audit committee or equivalent group due to size and function of the organisation. The Board fulfils this role.</li></ul>	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"><li><i>Data management framework and procedures</i></li><li><i>Designated data protection officer</i></li><li><i>Data protection policies and procedures</i></li><li><a href="#">Data Protection Policy</a></li><li><a href="#">Freedom of Information Policy</a></li><li><a href="#">Data Protection and CCTV Procedures</a></li><li>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.</li><li><a href="#">Guidance on Information, Records Management and Preservation of Archival Records</a></li><li>Subject Access Request (SAR) Procedures, Data Breach Flow Chart, and Data Breach</li></ul>	3	Data protection training is mandatory and available to all staff via e-learning. Staff will be encouraged to complete this in 2025 and regular checks on progress will be made by management to make sure all staff have completed the training successfully.

			<p>Procedures have been developed and are available on TRBJB website.</p> <ul style="list-style-type: none"> <li>• <a href="#">A CCTV Policy and Privacy Statement</a> and a <a href="#">Privacy Notice</a> for the TRBJB website has also been introduced, along with a <a href="#">Cookies Policy</a></li> <li>• <a href="#">A Privacy Statement for the Complaint Handling Procedure</a> is also in place.</li> </ul>		<p>Bridge Manager to carry out review with DCC Information Governance Manager in 2025. Last meeting was on 1 July 2024.</p> <p>CCTV release procedures need updating now that Police send in requests for us to share footage via secure upload links via email. This is an improvement in data security. Relevant staff are aware on new procedures, but paperwork must be updated to reflect change.</p>
	4.2	Ensuring effective arrangements are in place and operating effectively when sharing data with other bodies.	<ul style="list-style-type: none"> <li>• <i>Data sharing agreement</i></li> <li>• <i>Data sharing register</i></li> <li>• <i>Data processing agreements</i></li> <li>• <a href="#">Data Protection Policy</a></li> <li>• <a href="#">Freedom of Information Policy</a></li> <li>• <a href="#">Data Protection and CCTV Procedures</a></li> </ul>	3	Data protection training is mandatory and available to all staff via e-learning. Staff will be encouraged to complete this in

				<ul style="list-style-type: none"> <li>• <a href="#">Guidance on Information, Records Management and Preservation of Archival Records</a></li> </ul>		2025 and regular checks on progress will be made by management to make sure all staff have completed the training successfully.
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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
		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"><li>• <i>Data quality procedures and reports</i></li><li>• <i>Data validation procedures</i></li><li>• Annual Accounts process subject to External Audit.</li><li>• A programme of Internal Audit reviews covering a wide range of systems and processes.</li><li>• Compliance with CIPFA's Financial Management Code.</li></ul>	4	
5	Strong Public Financial Management	5.1	Ensuring financial management supports both long-term achievement of outcomes and short-term financial and operational performance.	<ul style="list-style-type: none"><li>• <i>Financial management supports the delivery of services and transformational change as well as securing good stewardship</i></li><li>• Senior management receive regular financial reports to enable financial management.</li><li>• Regular meetings are held to support the Revenue and Capital Monitoring and reporting process.</li><li>• 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.</li><li>• Compliance with CIPFA's Financial Management Code.</li></ul>	4	
		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"><li>• <i>Budget monitoring reports</i></li><li>• Regular Revenue and Capital Monitoring Reports are reported to the Board and published on the website <a href="#">Board Meeting Minutes</a></li></ul>	4	

				<ul style="list-style-type: none"> <li>Compliance with CIPFA's Financial Management Code.</li> </ul>		
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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.	No
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Are there any examples of best practice (or exceeding best practice) in the Board? If yes, please provide details.	No
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## 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"> <li>Website</li> <li>Board Meeting Minutes and relevant documents Board Documents are published on the Board's website: <a href="http://www.tayroadbridge.co.uk">www.tayroadbridge.co.uk</a></li> <li>Annual Accounts includes the Bridge Manager's report which provides an outline of the Board's activities.</li> <li>Compliance with CIPFA's Financial Management Code.</li> </ul>	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"> <li>Annual Report</li> <li>Annual Audited Accounts</li> <li>Compliance with CIPFA's Financial Management Code.</li> </ul>	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"> <li>Formal annual report which includes key points raised by external scrutineers and service users' feedback on service delivery</li> <li>Annual financial statements</li> <li>Annual Audited Accounts</li> <li>Annual Report by Internal Audit.</li> <li>Regular reports Board Meeting Minutes submitted to the Board include Revenue and</li> </ul>	4	

			Capital Monitoring, Engineer's report, Operational Restrictions and Closures.		
			<ul style="list-style-type: none"> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>		
	2.2	Ensuring members and senior management own the results.	<ul style="list-style-type: none"> <li>• <i>Appropriate approvals</i></li> <li>• Reports to the Board are submitted for approval from Board Members <a href="#">Board Meeting Minutes</a></li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>	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"><li>• <i>Annual governance statement</i></li><li>• <a href="#">Annual Governance Statement</a> reported to Board and published on website <a href="#">Board Meeting Minutes</a></li><li>• <a href="#">Local Code of Corporate Governance</a></li><li>• Compliance with CIPFA's Financial Management Code.</li></ul>	4	
		2.4	Ensuring that the Framework is applied to jointly managed or shared service organisations as appropriate.	<ul style="list-style-type: none"><li>• <i>Annual governance statement</i></li><li>• N/A.</li></ul>	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"><li>• <i>Format follows best practice</i></li><li>• Annual Accounts are published in accordance with statutory regulations.</li><li>• Compliance with CIPFA's Financial Management Code.</li></ul>	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
3	<b>Assurance and Effective Accountability</b>	3.1	Ensuring that recommendations for corrective action made by external audit are acted upon.	<ul style="list-style-type: none"> <li>• <i>Recommendations have informed positive improvement</i></li> <li>• External Audit reports are reported to the Board and recommendations are acted upon.</li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>	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"> <li>• <i>Compliance with CIPFA's <a href="#">Statement on the Role of the Head of Internal Audit</a> (2019)</i></li> <li>• <i>Compliance with Public Sector Internal Audit Standards</i></li> <li>• Internal Auditors comply with Public Sector Internal Audit Standards.</li> <li>• Internal Audit reviews are reported to the Board and recommendations are acted upon.</li> <li>• Internal Audit Follow Up reports on progress against recommendations are reported to the Board.</li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>	4	
		3.3	Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations.	<ul style="list-style-type: none"> <li>• <i>Recommendations have informed positive improvement</i></li> <li>• External Auditors are appointed.</li> <li>• Compliance with CIPFA's Financial Management Code.</li> </ul>	4	
		3.4	Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in	<ul style="list-style-type: none"> <li>• <i>Annual governance statement</i></li> <li>• N/A.</li> </ul>	N/A	

			the annual governance statement.			
		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"> <li>• <i>Community strategy</i></li> <li>• N/A.</li> </ul>	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.	No
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Are there any examples of best practice (or exceeding best practice) in the Board? If yes, please provide details.	No
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**REPORT TO:** TAY ROAD BRIDGE JOINT BOARD – 9 JUNE 2025

**REPORT ON:** ANNUAL GOVERNANCE STATEMENT FOR THE YEAR TO 31 MARCH 2025

**REPORT BY:** TREASURER

**REPORT NO:** TRB 12-2025

## 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 2025 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 2025.

## 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 2025 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.

**PAUL THOMSON**  
**TREASURER**

**11 MAY 2025**

## 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.

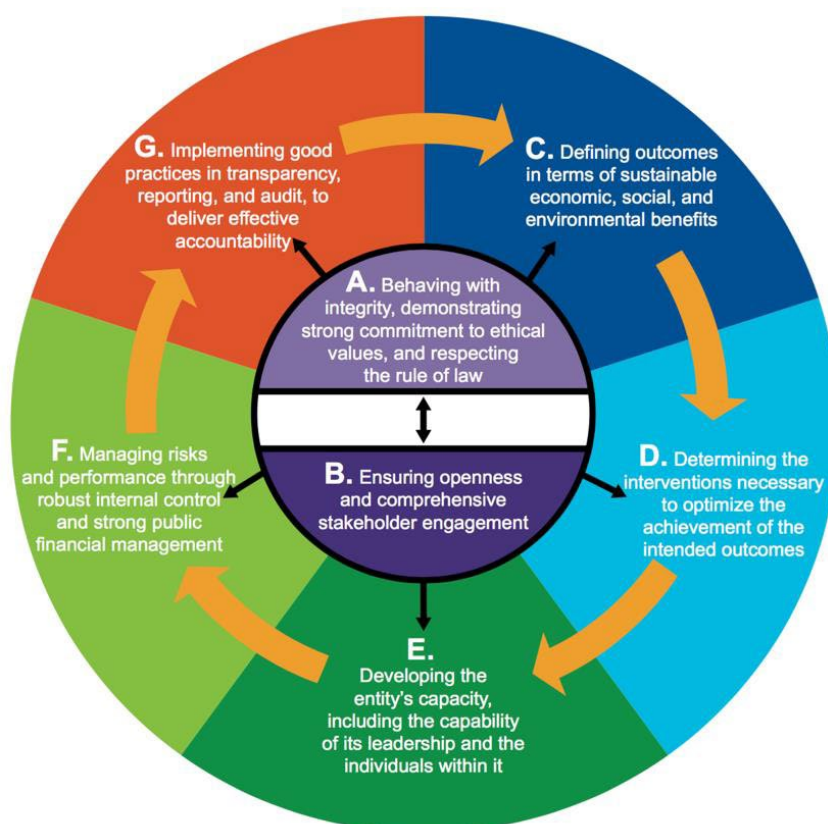
In discharging these responsibilities elected members and senior officers are responsible for implementing effective arrangements for governing the Joint Board's affairs and facilitating the effective exercise of its functions, including arrangements for the management of risk.

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 2024/2025 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 2024/2025 are detailed in Appendix 1. Several items are still in progress and have been carried forward to be actioned in 2025/2026. 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 2025/2026. 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 2025/2026 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**  
**1 December 2025**

**Alan Hutchison**  
**Bridge Manager**  
**Tay Road Bridge Joint Board**  
**1 December 2025**

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**TAY ROAD BRIDGE JOINT BOARD****IMPROVEMENT AGENDA FOR 2024/2025 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 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	Ongoing	The new Business and Operations Manager is progressing this exercise. There is more to this exercise than the Bridge manager initially anticipated and this has slowed completion. Competing demands with move to SharePoint file system and completing staff appraisals has also contributed to the timescale for completion. Target completion September 2025.
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	Ongoing	No progress. There has been a change in Treasurer and Treasurer's representative recently. Bridge Manager will discuss with Treasurer to progress without undue further delay.
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	31/03/2025	E Learning module now available to all staff and progress being monitored. All staff must complete this mandatory training by end of June 2025 (60% staff have already completed)
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	Carried forward from 2023/2024. In progress.	Bridge Manager	31/03/2025	31/03/2025	E Learning module now available to all staff and progress being monitored. All staff must complete this mandatory training by end of June 2025 (60% staff have already completed)

		F: Managing Risks and Performance).					
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	Ongoing	No progress due to competing demands.
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	Ongoing	In progress. 66% complete as of 8 May 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	March 2025	2025 to 20230 Strategic Plan approved at March 2025 Board meeting.

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

**TAY ROAD BRIDGE JOINT BOARD****IMPROVEMENT AGENDA FOR 2025/2026**

	<b>Improvement</b>	<b>Source</b>	<b>Source Date</b>	<b>Responsible Officer</b>	<b>Target Completion Date</b>
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	30/09/2025
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	30/09/2025
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	30/06/2025
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	30/06/2025
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	31/12/2025
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	30/09/2025

7	CCTV release procedures to be updated to reflect requests from Police Scotland regarding the sharing of footage via secure links. This will assist in improving data security. Progress has been made and will the process will be concluded in 2025/26	Local Code of Corporate Governance 2024/2025 (Principle A: Integrity and Ethics F: Managing Risks and Performance).	New in 2025/26	Bridge Manager	31/03/2026
8	Review of Communications strategy including review of the website. In particular the review of the website will enable the sharing of bridge information to enable the effective sharing of bridge information utilising the latest industry technology.	Local Code of Corporate Governance 2024/2025(Principle B: Ensuring openness and stakeholder engagement and Principle D: Determining interventions to optimise outcomes)	New in 2025/26	Bridge Manager	31/03/2026
9	Review of Active Travel recording to confirm accuracy of output information	Local Code of Corporate Governance 2024/2025 (Principle B: Ensuring openness and stakeholder engagement)	New in 2025/26	Bridge Manager	31/03/2026
10	New Team Charter to be developed	Local Code of Corporate Governance 2024/2025 (Principle A: Integrity and Ethics and Principle E: Developing the Entity's Capacity)	New in 2025/26	Bridge Manager	31/03/2026
11	Complete Employee Appraisals	Local Code of Corporate Governance 2024/2025 (Principle A: Integrity and Ethics and Principle E: Developing the Entity's Capacity)	New in 2025/26	Bridge Manager	31/03/2026
12	Review Tay Road Bridge Joint Board's Financial Regulations to provide comfort that aligned with Dundee City Council's Financial Regulations and updated as required.	Internal Audit Report 2024/25	New in 2025/26	Bridge Manager	31/03/2026

**REPORT TO:** TAY ROAD BRIDGE JOINT BOARD – 9 JUNE 2025

**REPORT ON:** UNAUDITED ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

**REPORT BY:** TREASURER

**REPORT NO:** TRB 13-2025

## 1 PURPOSE OF REPORT

To provide some additional commentary on the unaudited Annual Accounts for the year ended 31 March 2025 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 2024/2025 Movement in Reserves Statement shows that there was a deficit of £108k during the year after the required accounting adjustments. This gives a total General Reserve Balance of £1,053k as at 31 March 2025.

## 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 2024/2025 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 2024/2025 Movement in Reserves Statement shows that there was a balanced budget during the year. The main variances were as follows:

	<b>£000</b>
Administration underspend	(20)
Operations underspend	(90)
Plant and Equipment overspend	35
Bridge Maintenance underspend	(15)
Interest on Revenue Balances underspend	(6)
Miscellaneous Income underspend	(4)
Reduced Revenue Grant Income	208
<b>TOTAL</b>	<b><u>108</u></b>

Further details of the other areas of under and overspend together with reasons for these variances are included on page 12 of the Annual Accounts. The overall effect of the above resulted in a closing General Reserve Balance of £1,053k as at 31 March 2025.

- 4.5 On 4 December 2023, the Joint Board approved a 2024/2025 Capital Expenditure Programme (Report TRB 31-2023) for various works on the bridge and other miscellaneous capital purchases totalling £7,900k which would be funded by capital grant from the Scottish Government. The Joint Board received quarterly capital monitoring reports to keep members fully appraised as to the actual spend-to-date and the projected capital expenditure outturn position. The last projected outturn on the capital programme of £6,317k was reported to the Joint Board on 4 March 2025, (report TRB 7-2025 refers).

During the financial year 2024/2025, the Joint Board incurred capital expenditure of £6,191k, i.e. an underspend of £1,709k against the approved capital budget. The variance against the original budget relates to decreases in net budget adjustments during the year of £1,595k and slippage to 2024/2025 of £114k.

- 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.

**PAUL THOMSON  
TREASURER**

**26 MAY 2025**

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Tay Road Bridge



**TAY ROAD BRIDGE JOINT BOARD**

**ANNUAL ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**UNAUDITED**

**JUNE 2025**

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**TAY ROAD BRIDGE JOINT BOARD  
ANNUAL ACCOUNTS 2024/2025  
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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 2024/2025, 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 Lloyd Melville



### 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 Paul Thomson, CPFA, Dundee City Council.

### Contact Details:

Tay Road Bridge Joint Board website: [www.tayroadbridge.co.uk](http://www.tayroadbridge.co.uk)

#### Bridge Manager

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#### Engineer

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#### Clerk

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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 2025. The accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2024/2025 ("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.

### Staffing

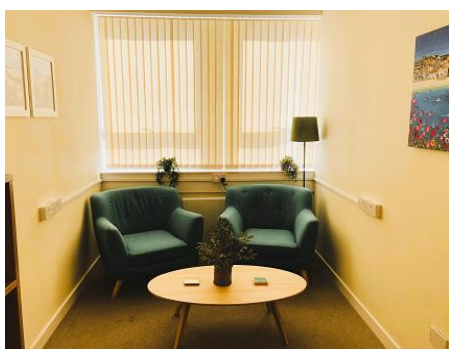
The Tay Road Bridge Joint Board currently employ nineteen members of staff in an establishment of twenty. The staffing compliment reduced to nineteen on 1 January 2025 following the retirement of the electrician.

Staffing report TRB 02 by the bridge manager was presented to the March 2025 Board. Within this report the bridge manager confirmed that he considered that the TRBJB had appropriate third-party contracts in place such that a replacement electrician would not be required. However, he requested that the post be kept vacant to allow a longer-term view of the role to be assessed. The Board agreed with this recommendation.

Report 02 also confirmed that the current Bridge Inspector had confirmed his wish to retire in December 2025. The Board agreed to the redesignation of the role of Bridge Inspector to that of Operations Lead to more accurately reflect the role undertaken. It was agreed that this change would help to ensure that suitable candidates could be attracted to replace the current Bridge Inspector. The Board also agreed that a new post of Operations Lead could be filled immediately to permit a suitable handover period before retiral of the Bridge Inspector on 31 December 2025. This post was advertised on My Job Scotland in April 2025.

It is pleasing to confirm that following interviews an internal appointment to the new role of Operations Lead was made with the promotion of an existing Operative, and as a result a further recruitment exercise has commenced to fill this newly vacated Operatives post. The new Operations Lead commences on 1 July 2025.

Once the new Operative is appointed, the Bridge will be staffed by fifteen operational shift workers and five standard Monday to Friday workers in a full establishment of twenty people.



In 2024 we created a private, quiet and comfortable space, the "Quiet Room", which is available for staff use when they need time to reflect. Within this room there is clear sign posting for the wellbeing services that we provide through our Occupational Health contract and for third sector support, if they prefer.

The Tay Road Bridge team all contribute to our aim of providing a safe and reliable journey for around 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 and administrative duties, alongside organising the safe recovery of broken-down vehicles and debris removal.

## TAY ROAD BRIDGE JOINT BOARD MANAGEMENT COMMENTARY

During 2024/25 we delivered the following training to help staff maintain confidence and competence in their individual roles:

- Impact Protection Vehicle (IPV) training
- Inspection Gantry training
- Emergency First Aid and more Advanced St Andrews first aid
- IOSH (Institute of Safety & Health) Managing Safely
- E-Learning covering:
  - Basic Fire Safety Awareness;
  - General Data Protection Regulations;
  - Equality, Human Rights and Fairness;
  - Poverty, Inequality and Health;
  - Freedom of Information;
  - Enhancing the Customer Experience;
  - Protect against Terrorism

### **Management Arrangements with Scottish Government**

During this period, the main point of contact with the Scottish Government continued to be the Trunk Road and Bus Operations Team of Transport Scotland. Virtual meetings have been held on a regular basis between Board Officers and officers from the Trunk Road and Bus Operations Team to discuss financial matters and future projects.

### **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. To support these aims a five-year Strategic Plan was introduced in December 2018 and updated in March 2025, which details five strategic goals to guide the Board.

1. Meeting User Expectations
2. Fiscally Sustainable
3. Transparent Governance and Clear Decision-Making Processes
4. A Modern, Diverse and Well-Trained Workforce
5. Quality and Standards

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

Accidents and Incidents (Employees and members of the public)

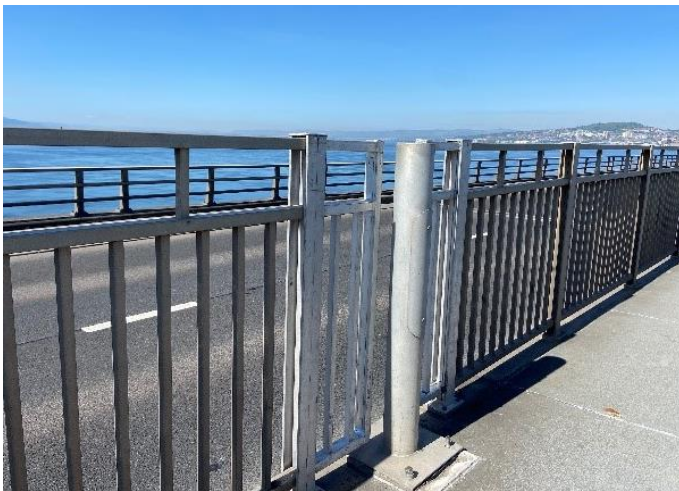
- a) Lost Time (Employees)
- b) Bridge Traffic Lane Availability (reported quarterly as part of a separate report)
- c) Expenditure (reported as part of a separate report)
- d) Complaints and Questions

The Police are called to most of the Road Traffic Collision's (RTC's) on the bridge, when more than an exchange of insurance details is deemed appropriate. There were three accidents on the bridge in 2024, all occurring within the contraflow traffic management arrangement, which was in place on the northbound carriageway to facilitate the major upgrade works to the southbound carriageway. Two of the accidents resulted in damage to the bridge's vehicular barriers but no injuries were reported. However, one accident did result in a non-life-threatening injury to an individual and this resulted in attendance by the emergency services.

## TAY ROAD BRIDGE JOINT BOARD MANAGEMENT COMMENTARY



There has been one accident in 2025 when a near HGV blow over resulted in damage to the pedestrian railings and one lighting column.



In all cases the pedestrian railings and vehicular barriers have been repaired and subject to insurance claims. The lighting column is still to be replaced, and this will take place in 2025.





## TAY ROAD BRIDGE JOINT BOARD MANAGEMENT COMMENTARY

### Improvement Works in 2025



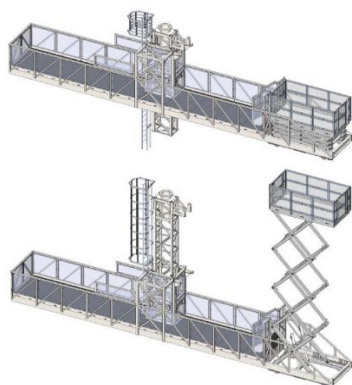
Major Improvement Works to Carriageway: Traffic users of the Tay Road Bridge have benefitted from completion of the major carriageway improvement works in 2024. The TRBJB's term consultant, WSP UK Ltd, were appointed in December 2019 to provide expert advice to the Board of the most cost-effective time 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 in two phases over two years (2023 and 2024).

In 2023 phase 1 northbound improvements were successfully completed and in 2024, phase 2 southbound improvement works were also finished, with the bridge opening with no restrictions in September 2024.

In both phases, work included carrying out concrete repairs to the soffit and surface of the concrete deck, the installation of new movement joints, new deck waterproofing and new asphalt running surfaces, along with new HB and Trief Kerbs. The access/egress ramps were also resurfaced and anti-skid topping applied to the off-ramps.

#### **Cathodic Replacement (CP) Project:**

CP is a method used to halt the corrosion of steel reinforcement by applying a small DC current through a surface mounted anode. This effectively forces the reinforcement to act as a cathode thus repressing the rusting action. Contractor Volker Stevin was awarded the project to refurbish elements of the cathodic protection system following the March 2025 Board meeting. Report TRB 05 detailed the works required to replace the non-functioning cathodic protection within the splash zone of the columns supported by piers 2 and 3, along with replacement of reference electrodes in other columns. This project has an anticipated start towards the end of June 2025.



**Gantry Replacement:** The Engineer to the Board and the Bridge Manager have continued to work closely with WSP to deliver new inspection gantries. This project was awarded to Spencer Bridge Engineering following approval of tender report TRB 34 at the December 2024 Board meeting. The project is currently in the construction design phase and progress is being made towards an autumn 2026 installation.

## TAY ROAD BRIDGE JOINT BOARD MANAGEMENT COMMENTARY

### Update on Traffic Lights at Northbound Carriageway

**Approach (Fife):** We replaced the aging wigwag signals in 2023 with new traffic lights and are happy to confirm that since the bridge fully reopened in September 2024, they are proving to be more effective than the wigwags in stopping traffic in a timely manner.



There have been no known data breaches in the year 2024 (1 January to 31 December). 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 1 July 2024.

### Staff Establishment

Current staffing levels and the existing staffing establishment stands as follows:  
2024/25

	Current Staffing	Establishment Staffing
Administration	3	3
Operational	16	18
Total	19	21

### Traffic

One or both lanes on the bridge were closed over the past twelve months (1 April 2024 to 31 March 2025). The table below summarises the reasons and number of occurrences:

Year	Wind speed > 80mph  Closed to all Vehicles	Wind speed > 60mph  Cars Only	Wind speed > 45mph  No Double Deck buses	Works Full Closures	Breakdowns and Minor Accidents	Operational, Miscellaneous and Police Closures
2020/21	1	4	33	3	12	434
2021/22	2	9	44	5	22	460
2022/23	1	9	40	2	18	625
2023/24	1	11	45	3	42	393
2024/25	1	10	64	14	14	331

The works full closures in 2024/25 were required for the major works contractor to safely resurface the access/egress ramps in Dundee and install/remove traffic management associated with the carriageway improvement project.

The closure in 2025 for high winds was because of named storm Eowyn on 24 January, with the highest wind gust recorded on our south tower at 102mph.

## TAY ROAD BRIDGE JOINT BOARD MANAGEMENT COMMENTARY

### TRBJB Key Performance Indicators (KPIs)

The following tables show our KPIs for the calendar years 2015 to 2025 (to 31 March 2025).

Records taken from Supervisor Shift Reports, Accident Book, HR Records and Enquiries Spreadsheet controlled by Administration Officer.

**Records taken from Supervisor Shift Reports, Accident Book, HR Records and Enquiries Spreadsheet controlled by Administration Officer.**

Each year is recorded as 1 January to 31 December.

### KPI Safe Services : Accidents

Years	Accidents Involving Members of the Public	Years	Reportable Incidents Involving Employees	Minor Accidents Involving Employees	Time Lost – Employees (Hrs)
	(Target = Reduction Year on Year)		(Target = 0)	(Target = 0)	(Target = 0)
2015	6	2015	0	2	0
2016	2	2016	0	2	24
2017	9	2017	0	2	0
2018	9	2018	0	3	16
2019	2	2019	2	1	376
2020	0	2020	0	1	0
2021	0	2021	0	3	0
2022	3	2022	0	3	0
2023	5	2023	0	1	0
2024	3	2024	0	0	0
2025*	1	2025*	0	2	0

\* To 31 March 2025

There were no staff accidents in 2024, but two accidents resulting in minor injuries have been recorded so far in 2025. All accidents are investigated and, if appropriate, mitigation measures are put in place to avoid repeat occurrences. A separate H & S report is brought to the Board annually.

## TAY ROAD BRIDGE JOINT BOARD MANAGEMENT COMMENTARY

### 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
2024	4	4	4	26	26	26
2025*	1	1	1	18	18	17

\* To 31 March 2025

We received four complaints in 2024 that related to the major carriageway improvement works, and one so far in 2025 that related to the weather closure. One complaint required to be taken to stage 2 of our complaints process, and this was around the bridge closure during the named storm Eowyn. As a result of the complaint, the bridge manager made some minor changes to the website to improve communication with the public for future severe weather events. The bridge management team will continue to pursue every opportunity to reflect upon and improve the service that we deliver.

### 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	9.7
2024	7.27

## TAY ROAD BRIDGE JOINT BOARD MANAGEMENT COMMENTARY

The Board lost an average 7.27 days per employee per year in 2024 due to sickness. This is an improvement from 2022, when an average 9.7 days per employee was lost. The improved position gets the Board closer to the KPI target of an average of five days per employee per year. The Board will look to deliver more health and wellbeing training in 2025/26 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
	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%
2024/25	98.59%

The board continues to pay invoices timeously and aim to do this within thirty days, with 98.59% of payments made within 30 days of invoice date in 2024/2025. This is a small drop off over the 99.63% of invoices paid within 30 days of invoice in 2023/24. Although this improvement is encouraging, our KPI target for this metric remains at 100%.

### **Financial Performance Review**

#### **Revenue Expenditure**

The Tay Road Bridge Joint Board, at its meeting on 4 December 2023, approved the 2024/2025 Revenue Budget. The final budget was projected to £2,037k. The projected General Reserve balance as at 31 March 2025 would be £1,161k. The Scottish Government revenue grant offer amounted to £1,830k. The reduced grant offer was supplemented by minor streams of budgeted income increasing the gross budgeted expenditure to £2,053k. However this created an approved budget shortfall of £208k. This reduced the expected General Reserve balance as at 31 March 2025 to £953k.

The Board received quarterly Revenue Monitoring reports during 2024/2025 in order to keep the members fully apprised as to the projected revenue outturn position.

As a result of good financial management the reduction in useable reserves was limited to £108k reducing using usable reserves to £1,053k. Details of the main variances are outlined in the management commentary below.

#### **Financial Issues**

The Tay Road Bridge Joint Board, at its meeting on 5 December 2023, approved the 2024/2025 Capital Plan of £6,500,000. This would be funded from Capital Grants. The Scottish Government offered a grant of £7,900,000. This budget was revised to £6,305,000 (2 December 2024) based on the financial information available to officers at 31 October 2024. The delivered the expected capital works within the prescribed budget. Further analysis is outlined below.

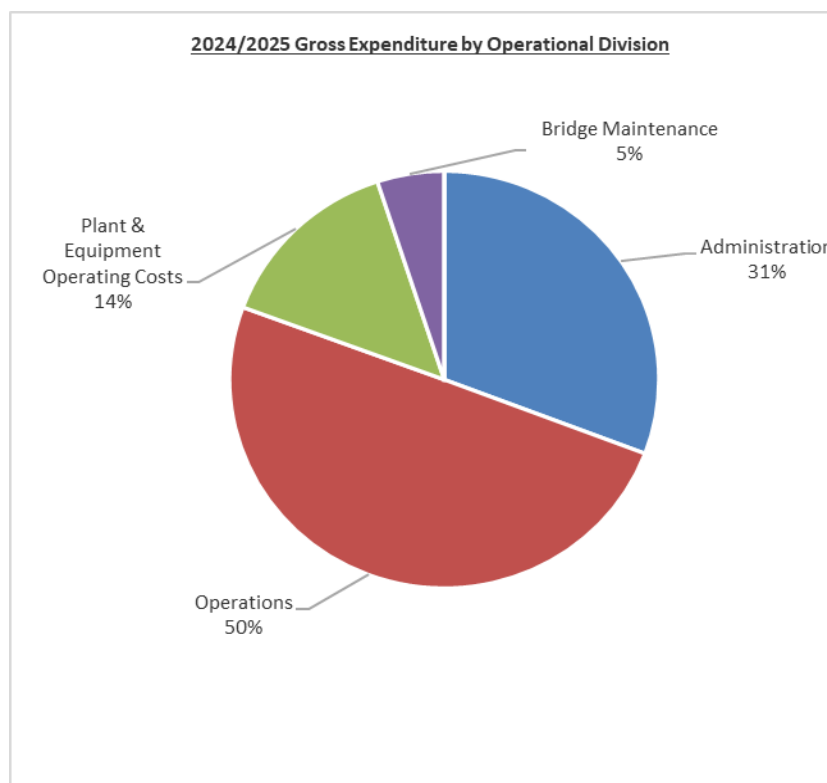
#### **Future Financial Issues**

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	624	604	(20)
Operations	1,069	979	(90)
Plant and Equipment Operating Costs	246	281	35
Bridge Maintenance	114	99	(15)
<b>Gross Expenditure</b>	<b>2,053</b>	<b>1,963</b>	<b>(90)</b>
Scottish Government Resource Grant	(1,830)	(1,830)	-
Interest on Revenue Balances	(2)	(8)	(6)
Kiosk Rent	(10)	(10)	-
Miscellaneous Income	(3)	(7)	(4)
<b>Gross Income</b>	<b>(1,845)</b>	<b>(1,855)</b>	<b>(10)</b>
<b>Total Net Deficit / (Surplus) met from General Reserve Balance</b>	<b>208</b>	<b>108</b>	<b>(100)</b>
<b>General Reserve Balance brought forward</b>	<b>(1,161)</b>	<b>(1,161)</b>	<b>-</b>
<b>General Reserve Balance carried forward</b>	<b>(953)</b>	<b>(1,053)</b>	<b>(100)</b>

Figure 1: 2024/2025 Gross Expenditure by Operational Division:



*Administration (Underpend £20,000)*

This reflects a staff underspend (£30,000) as a result of slippage partly offset by minor overs and underpends.

*Operations (Underspend £90,000)*

This reflects lower than anticipated expenditure on salary costs due to vacancies and restructuring (£86,000). The balance (£4,000) was made up from minor over and underpends.

*Plant & Equipment (Overspend £35,000)*

This reflects overspends associated with the hire of the safety boat (£24,000); materials (£10,000); transport repairs (£10,000) offset by a number of minor over and underpends. The additional material cost reflects the need for repair work on the gantries as a result of their current condition.

*Bridge Maintenance (Underspend £15,000)*

This reflects lower than anticipated expenditure on de-icing materials and repairs.

*Interest on Revenue Balances (Over recovery £8,000)*

This reflects higher than anticipated income from interest on revenue balances due increased higher average monthly balances which were supplemented by high interest rates.

*Miscellaneous Income (Over Recovery £4,000)*

This in the main is from increased income from the new fibre optic cable over the bridge

*Non-Specific Grant Income (Revenue - Break Even £nil, Capital - underspend - £114k)*

The capital under recovery relative to budget was in the main due to fewer miscellaneous project being undertaken.

**Capital Expenditure and Financing**

The Board, at its meeting on 5 December 2023, approved the 2024/2025 Capital Plan of £6,500,000. This would be funded from Capital Grants. The Scottish Government offered a grant of £7,900,000. This budget was revised to £6,305,000 (2 December 2024) based on the financial information available to officers at 31 October 2024.

The Board received quarterly Capital Monitoring reports during 2024/2025 in order to keep the members fully appraised as to the projected capital outturn position. Actual gross capital expenditure for the year was £6,191,000. 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:-

<b>Capital Expenditure:</b>	<b>Budget £000</b>	<b>Actual £000</b>	<b>Variance £000</b>
Carriageway Resurfacing	5,700	5,759	59
Cathodic Replacement	30	21	(9)
New Gantries	300	296	(4)
Gantry - Miscellaneous	25	-	(25)
Miscellaneous Projects	250	115	(135)
	<b>6,305</b>	<b>6,191</b>	<b>(114)</b>

**Capital expenditure was funded as follows:**

	<b>Budget £000</b>	<b>Actual £000</b>	<b>Variance £000</b>
Capital Grant from the Scottish Government	6,305	6,165	(140)
Capital Receipts	-	6	6
Insurance Receipts	-	12	12
	<b>6,305</b>	<b>6,183</b>	<b>(122)</b>

**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 utilized.

### **Pension Liability (IAS 19)**

Under IAS 19 (Employee Benefits) the Board is required to include figures in its Statement of Accounts relating to the assets, liabilities, income and expenditure of the pension schemes for its employees. It has been estimated that the Board had a net pension liability of £241,000 as at 31 March 2025. The estimated net pension asset at 31 March 2024 was £531,000. The overall decrease was due to an movement in the asset ceiling.

## **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 summarized 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 programmed and maintenance of assets.
- Losses through poor governance. The Board continues to review and apply recognized 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 programmed of staff training.

## **FUTURE DEVELOPMENTS**

The Board recognizes the impact of continuing financial pressures created by the current economic climate and as a consequence it continues to seek to generate efficiencies and utilize 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 2024/2025. However, significant risks surrounding future uncertainties continue to affect plans for the Board to effectively manage budgetary pressures.

## **Acknowledgements**



During the 2024/2025 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 2024/2025 Annual Accounts.

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**Paul Thomson CPFA**

**Treasurer  
Tay Road Bridge  
Joint Board  
1 December 2025**

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

**Bridge Manager  
Tay Road Bridge  
Joint Board  
1 December 2025**

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**Councillor Gary Holt**

**Chair  
Tay Road Bridge  
Joint Board  
1 December 2025**

## 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.

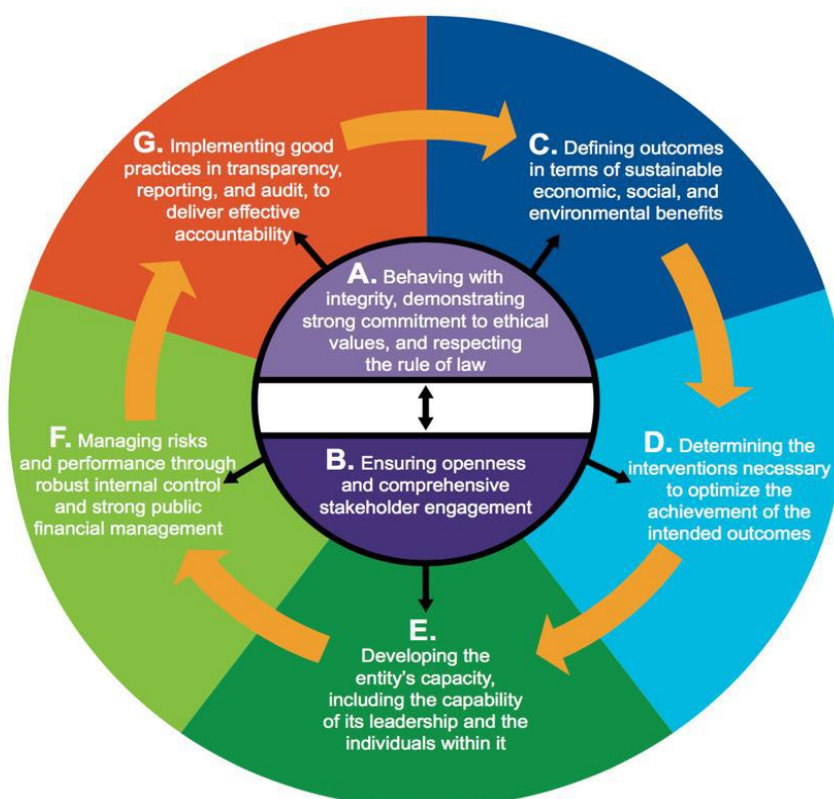
In discharging these responsibilities elected members and senior officers are responsible for implementing effective arrangements for governing the Joint Board's affairs and facilitating the effective exercise of its functions, including arrangements for the management of risk.

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 2025/2026 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.

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**Councillor Gary Holt**  
**Chair**  
**Tay Road Bridge Joint Board**  
**1 December 2025**

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**Alan Hutchison, BEng (Hons), MSc, CEng,**  
**FICE, MCIHT. Bridge Manager**  
**Tay Road Bridge Joint Board**  
**1 December 2025**

## ANNUAL GOVERNANCE STATEMENT

TABLE 1 - IMPROVEMENT AGENDA FOR 2024/2025

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 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	Ongoing	The new Business and Operations Manager is progressing this exercise. There is more to this exercise than the Bridge manager initially anticipated and this has slowed completion. Competing demands with move to SharePoint file system and completing staff appraisals has also contributed to the timescale for completion. Target completion September 2025.
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	Ongoing	No progress. There has been a change in Treasurer and Treasurer's representative recently. Bridge Manager will discuss with Treasurer to progress without undue further delay.
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	31/03/2025	E Learning module now available to all staff and progress being monitored. All staff must complete this mandatory training by end of June 2025 (60% staff have already completed)
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	31/03/2025	E Learning module now available to all staff and progress being monitored. All staff must complete this mandatory training by end of June 2025 (60% staff have already completed)

	Original Improvement Agenda (Continued)					Progress Update	
	Improvement	Source	Source Date	Responsible Officer	Target Completion Date	Actual Completion Date	Comments (e.g. Estimated Completion Date, Reasons for delays, etc.)
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	Ongoing	No progress due to competing demands.
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	Ongoing	In progress. 66% complete as of 8 May 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	Mar-25	2025 to 2030 Strategic Plan approved at March 2025 Board meeting. 13

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

## ANNUAL GOVERNANCE STATEMENT

TABLE 2 - IMPROVEMENT AGENDA FOR 2025/2026

	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	30/09/2025
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	30/09/2025
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	30/06/2025
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	30/06/2025
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	31/12/2025
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	30/09/2025
7	CCTV release procedures to be updated to reflect requests from Police Scotland regarding the sharing of footage via secure links. This will assist in improving data security. Progress has been made and will the process will be concluded in 2025/26	Local Code of Corporate Governance 2024/2025 (Principle A: Integrity and Ethics F: Managing Risks and Performance).	New in 2025/26	Bridge Manager	31/03/2026

TABLE 2 - IMPROVEMENT AGENDA FOR 2025/2026 (Continued)

	Improvement	Source	Source Date	Responsible Officer	Target Completion Date
8	Review of Communications strategy including review of the website. In particular the review of the website will enable the sharing of bridge information to enable the effective sharing of bridge information utilising the latest industry technology.	Local Code of Corporate Governance 2024/2025(Principle B: Ensuring openness and stakeholder engagement and Principle D: Determining interventions to optimise outcomes)	New in 2025/26	Bridge Manager	31/03/2026
9	Review of Active Travel recording to confirm accuracy of output information	Local Code of Corporate Governance 2024/2025 (Principle B: Ensuring openness and stakeholder engagement)	New in 2025/26	Bridge Manager	31/03/2026
10	New Team Charter to be developed	Local Code of Corporate Governance 2024/2025 (Principle A: Integrity and Ethics and Principle E: Developing the Entity's Capacity)	New in 2025/26	Bridge Manager	31/03/2026
11	Complete Employee Appraisals	Local Code of Corporate Governance 2024/2025 (Principle A: Integrity and Ethics and Principle E: Developing the Entity's Capacity)	New in 2025/26	Bridge Manager	31/03/2026
12	Update Tay Road Bridge Joint Board's Financial Regulations. Process to be concluded in parallel with Dundee City Council's update of its Financial Regulations.	Internal Audit Report 2024/25	New in 2025/26	Bridge Manager	31/03/2026



## 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 2023 (SSI No. 2023/21) and subsequent amendment regulations with further guidance being provided in Scottish Government circulars 8-2011 and 7-2014. 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.

Following a review by the Scottish Local Authorities Remuneration Committee (SLARC), Councillors Remuneration have been amended. The amended salaries following this review came into effect from 1 April and are detailed in The Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2025 and amended in The Local Governance (Scotland) Act 2004 (Remuneration) Amendment (Amendment) Regulations 2025. 4.3 Reference is also made to Article V of the minute of the meeting of the Recess Sub Committee

#### 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 2024/2025, 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.

## TAY ROAD BRIDGE JOINT BOARD ANNUAL REMUNERATION REPORT

	No of Employees	No of Employees
	2024/2025	2023/2024
£65,000 - £69,999	1	1
<b>Total</b>	<b>1</b>	<b>1</b>

### EXIT PACKAGES

There were no exit packages agreed during 2024/2025 (2023/2024: 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 (2023/2024: 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 tiers and rates for 2024/2025 are as follows:

Whole Time Pay	Contribution Rate 2024/2025	Whole Time Pay	Contribution Rate 2023/2024
On earnings up to and including £27,000	5.50%	up to and including £25,300	5.50%
On earnings above £27,001 and up to £33,000	7.25%	above £25,301 and up to £31,000	7.25%
On earnings above £33,001 and up to £45,300	8.50%	above £31,001 and up to £42,500	8.50%
On earnings above £45,301 and up to £60,400	9.50%	above £42,501 and up to £56,000	9.50%
On earnings above £60,401	12%	above £56,001	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 1/60<sup>th</sup> of final pensionable salary and years of pensionable service. Prior to 2009 the accrual rate guaranteed a pension based on 1/80<sup>th</sup> and a lump sum based on 3/80<sup>th</sup> 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 2024/2025, the scheme member contribution rate for Senior Employees of the Board was 8.0% of pensionable pay (2023/2024: 8.0%). In 2024/2025, the employer contribution rate was 15.8% of pensionable pay for Senior Employees (2023/2024: 17%).

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**Councillor Gary Holt**  
**Chair**  
**Tay Road Bridge Joint Board**  
**1 December 2025**

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**Alan Hutchison, BEng (Hons), MSc, CEng,**  
**FICE, MCIHT. Bridge Manager**  
**Tay Road Bridge Joint Board**  
**1 December 2025**

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

Councillor Name	Responsibility	Total Reimbursement 2024/2025	Total Reimbursement 2023/2024
		£	£
Gary Holt	Chair, Tay Road Bridge Joint Board (from 13 June 2022)	3,544	5,015
Fraser Macpherson	Vice-Chair, Tay Road Bridge Joint Board (from 13 June 2022)	2,969	3,773
<b>Total</b>		<b>6,513</b>	<b>8,788</b>

TABLE 2 – REMUNERATION OF SENIOR EMPLOYEES

Employee Name	Post Title	Salary, Fees & Allowances	Total Remuneration 2024/2025	Total Remuneration 2023/2024
		£	£	£
Alan Hutchison	Bridge Manager	69,143	69,143	66,740
<b>Total</b>		<b>69,143</b>	<b>69,143</b>	<b>66,740</b>

TABLE 3 – SENIOR EMPLOYEES ACCRUED PENSION BENEFITS

Employee Name	Post Title	Pension as at 31 March 2025	Pension Difference from 31 March 2024	Lump Sum as at 31 March 2025	Lump Sum as at 31 March 2024	Pension Contribution 2024/2025	Pension Contribution 2023/2024
		£000	£000	£000	£000	£000	£000
Alan Hutchison	Bridge Manager	25	3	11	10	11	11
<b>Total</b>		<b>25</b>	<b>3</b>	<b>11</b>	<b>10</b>	<b>11</b>	<b>11</b>

## 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 1 December 2025.

Signed on behalf of Tay Road Bridge Joint Board

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**Councillor Gary Holt**

**Chair**

**Tay Road Bridge Joint Board**

**1 December 2025**

#### 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 2025.

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**Paul Thomson CPFA**

**Treasurer**

**Tay Road Bridge Joint Board**

**09 June 2025**

## 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.

2023/2024				2024/2025		
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			
617	(4)	613	Administration	604	(9)	595
982	39	1,021	Operations	979	58	1,037
			Plant and Equipment			
230	-	230	Operating Costs	281	-	281
82	(3)	79	Bridge Maintenance	99	-	99
-	2,110	2,110	Corporate Costs	-	2,209	2,209
1,911	2,142	4,053	Net Cost Of Services	1,963	2,258	4,221
			Other Operating Income & Expenditure			
(1,911)	(6,234)	(8,145)		(1,855)	(6,195)	(8,050)
-	(4,092)	(4,092)	(Surplus) or Deficit	108	(3,937)	(3,829)
			Opening General Reserve Balance			
1,161				1,161		
			Less / Add Surplus or (Deficit) on General Reserve Balance in year	(108)		
			Closing General Reserve Balance at 31 March	1,053		
1,161						

# TAY ROAD BRIDGE JOINT BOARD

## EXPENDITURE AND FUNDING ANALYSIS

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### ADJUSTMENTS BETWEEN FUNDING AND ACCOUNTING BASIS

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

**2024/2025**

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		
Explanatory Notes:	(1)	(2)	(3)	
	£000	£000	£000	£000
Administration	-	(6)	(3)	(9)
Operations	-	55	3	58
Plant & Equipment Operating Costs	-	-	-	-
Bridge Maintenance	-	-	0	0
Corporate Costs	2,209	-	-	2,209
<b>Net Cost of Services</b>	<b>2,209</b>	<b>49</b>	<b>0</b>	<b>2,258</b>
<b>Other Operating Income &amp; Expenditure from the Expenditure &amp; Funding Analysis</b>	<b>(6,165)</b>	<b>(12)</b>	<b>(18)</b>	<b>(6,195)</b>
<b>Difference between General Reserve Surplus or Deficit and CIES (Surplus) or Deficit on the Provision of Services</b>	<b>(3,956)</b>	<b>37</b>	<b>(18)</b>	<b>(3,937)</b>

**2023/2024**

	Adjustments between Funding & Accounting Basis			
Adjustments from General Reserve to arrive at Comprehensive Income & Expenditure Statement Amounts	Adjustments for Capital Purposes	Net Change for the Pensions Adjustment	Other Differences	Total Adjustments
<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
<b>Net Cost of Services</b>	<b>2,110</b>	<b>33</b>	<b>(1)</b>	<b>2,142</b>
<b>Other Operating Income &amp; Expenditure from the Expenditure &amp; Funding Analysis</b>	<b>(6,253)</b>	<b>11</b>	<b>8</b>	<b>(6,234)</b>
<b>Difference between General Reserve (Surplus) or Deficit and CIES Surplus or Deficit on the Provision of Services</b>	<b>(4,143)</b>	<b>44</b>	<b>7</b>	<b>(4,092)</b>

# 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:

	2023/2024	2024/2025
	Net	Net
	Expenditure /	Expenditure /
	(Income)	(Income)
	£000	£000
<b>Expenditure:</b>		
Staff Costs	1,196	1,231
Property Costs	147	149
Supplies & Services	350	430
Transport Costs	33	43
Third Party Payments	217	159
Corporate Costs	2,110	2,208
<b>Total Expenditure</b>	<b>4,053</b>	<b>4,220</b>
<b>Income:</b>		
Fees, Charges & Other Service Income	13	(25)
Interest & Investment Income	5	(29)
Government Grants & Contributions	(8,163)	(7,995)
<b>Total Income</b>	<b>(8,145)</b>	<b>(8,049)</b>
<b>(Surplus) or Deficit on Provision of Services</b>	<b>(4,092)</b>	<b>(3,829)</b>



## 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.

2023/2024				2024/2025		
Gross Expenditure	Gross Income	Net Expenditure/ (Income)		Gross Expenditure	Gross Income	Net Expenditure/ (Income)
£000	£000	£000		£000	£000	£000
			<b>Expenditure</b>			
613	-	613	Administration	595	-	595
1,021	-	1,021	Operations	1,037	-	1,037
230	-	230	Plant & Equipment Operating Costs	281	-	281
79	-	79	Bridge Maintenance	99	-	99
2,110	-	2,110	Corporate Costs	2,208	-	2,208
<b>4,053</b>	<b>-</b>	<b>4,053</b>	<b>Net Cost Of Services</b>	<b>4,220</b>	<b>-</b>	<b>4,220</b>
			Other Operating Income & Expenditure (note 6)	-	(25)	(25)
57	(44)	13	Financing and Investment Income and Expenditure (note 7)	-	(29)	(29)
11	(6)	5	Non-Specific Grant Income (note 8)	-	(7,995)	(7,995)
-	(8,163)	(8,163)				
<b>4,121</b>	<b>(8,213)</b>	<b>(4,092)</b>	<b>Net (Surplus) / Deficit on Provision of Services</b>	<b>4,220</b>	<b>(8,049)</b>	<b>(3,829)</b>
			Net deficit on revaluation of Property, Plant and Equipment	-	-	-
-	-	-	Actuarial (Gains) / Losses on Pension Assets / Liabilities	1,691	(1,228)	463
1,223	(1,788)	(565)	<b>Other Comprehensive Income and Expenditure</b>	<b>1,691</b>	<b>(1,228)</b>	<b>463</b>
<b>1,223</b>	<b>(1,788)</b>	<b>(565)</b>	<b>Total Comprehensive Income and Expenditure</b>	<b>5,911</b>	<b>(9,277)</b>	<b>(3,366)</b>
<b>5,344</b>	<b>(10,001)</b>	<b>(4,657)</b>				

## 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.

	<b>Revenue Reserves</b>			
	General Fund Balance	Total Usable Reserves	Unusable Reserves	Total Board Reserves
	£000	£000	£000	£000
<b>Balance at 31 March 2023</b>	<b>(1,161)</b>	<b>(1,161)</b>	<b>(61,916)</b>	<b>(63,077)</b>
<b><u>Movement in Reserves during 2023/24</u></b>				
<b>Total Comprehensive Expenditure and Income</b>	<b>(4,092)</b>	<b>(4,092)</b>	<b>(565)</b>	<b>(4,657)</b>
Adjustments to Usable Reserves Permitted by Accounting Standards	(6)	(6)	6	-
Adjustments between accounting basis & funding basis under regulations (note 5)	4,098	<b>4,098</b>	(4,098)	-
<b>Net (Increase) / Decrease before Transfers to Earmarked Reserves</b>	<b>-</b>	<b>-</b>	<b>(4,657)</b>	<b>(4,657)</b>
Transfers to / (from) Earmarked Reserves	-	-	-	-
<b>(Increase) / Decrease in 2023/2024</b>	<b>-</b>	<b>-</b>	<b>(4,657)</b>	<b>(4,657)</b>
<b>Balance at 31 March 2024 carried forward (Restated)</b>	<b>(1,161)</b>	<b>(1,161)</b>	<b>(66,573)</b>	<b>(67,734)</b>
<b>Total Comprehensive Expenditure and Income</b>	<b>(3,829)</b>	<b>(3,829)</b>	<b>463</b>	<b>(3,366)</b>
Adjustments to Usable Reserves Permitted by Accounting Standards	(6)	(6)	7	1
Adjustments between accounting basis & funding basis under regulations (note 5)	3,943	<b>3,943</b>	(3,943)	-
<b>Net (Increase) / Decrease before Transfers to Earmarked Reserves</b>	<b>108</b>	<b>108</b>	<b>(3,473)</b>	<b>(3,365)</b>
Transfers to / (from) Earmarked Reserves	-	-	-	-
<b>(Increase) / Decrease in Year</b>	<b>108</b>	<b>108</b>	<b>(3,473)</b>	<b>(3,365)</b>
<b>Balance at 31 March 2025 carried forward</b>	<b>(1,053)</b>	<b>(1,053)</b>	<b>(70,046)</b>	<b>(71,099)</b>

## 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.

<b>2023/2024</b>		<b>2024/2025</b>
<b>£000</b>		<b>£000</b>
(4,092)	Net deficit / (surplus) on the provision of services	(3,829)
(1,748)	Adjust net surplus or deficit on the provision of services for non cash movements	(2,494)
6,245	Adjust for items included in the net surplus or deficit on the provision of services that are investing and financing activities	6,194
<b>405</b>	<b>Net cash flows from Operating Activities</b>	<b>(129)</b>
(287)	Investing Activities (note 11)	337
(12)	Financing Activities (note 12)	(9)
<b>106</b>	<b>Net Decrease in cash and cash equivalents</b>	<b>199</b>
717	Cash and cash equivalents at the beginning of the reporting period	611
<b>611</b>	<b>Cash and cash equivalents at the end of the reporting period (note 13)</b>	<b>412</b>

## 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'.

<b>Restated</b>			
<b>31 March 2024</b>		<b>Note</b>	<b>31 March 2025</b>
<b>£000</b>			<b>£000</b>
66,311	Property, Plant & Equipment	20	70,293
75	Investment Property	19	75
531	Pension Asset - Funded Scheme	15	0
<b>66,917</b>	<b>Total Long Term Assets</b>		<b>70,368</b>
56	Inventories	22	46
1,332	Short Term Debtors	23	706
611	Cash and Cash Equivalents	13	412
<b>1,999</b>	<b>Total Current Assets</b>		<b>1,164</b>
(911)	Short Term Creditors	24	(192)
<b>(911)</b>	<b>Total Current Liabilities</b>		<b>(192)</b>
(271)	Pension Liability - Unfunded Scheme	15	(241)
<b>(271)</b>	<b>Total Long Term Liabilities</b>		<b>(241)</b>
<b>67,734</b>	<b>Net Assets</b>		<b>71,099</b>
1,161	Usable reserves	9	1,053
66,573	Unusable Reserves	10	70,046
<b>67,734</b>	<b>Total Reserves</b>		<b>71,099</b>

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Paul Thomson, CPFA  
Treasurer  
Tay Road Bridge Joint Board

The unaudited accounts were issued on 9 June 2025.

## **1 ACCOUNTING POLICIES**

### **A General Principles**

The Annual Accounts summarise the Board's transactions for the 2024/2025 financial year and its position at the year-end of 31 March 2025. 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 2024/2025 and the Service Reporting Code of Practice 2024/2025, 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 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.

## **J 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.



## **K Leases**

Leases are subject to the provisions of IFRS 16. The Board currently has no assets acquired under leasing arrangements or leased to third parties.

### 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.

## **L 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.

## **M 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.

## **N 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.

## **O 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 Code requires the disclosure of information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. This applies to the adoption of new or amended standards within the 2025/2026 Code:

- There will be no new adoptions of new or amended standards in 2025/26

In 2024/2025, the Board applied IFRS 16 Leases as adopted by the Code of Accounting Practice. The Board does not lease any assets, therefore there was no impact on the 2024/25 Annual Accounts.

## **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 2025 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

<b>Item</b>	<b>Uncertainties</b>	<b>Effect if Actual Results Differ from Assumptions</b>
Pension Asset / Liability	Estimation of the net asset / 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 reflects changes in individual assumptions which can be measured. In particular the actuaries have incorporated a series of assumptions which include financial, demographic and impact of the asset ceiling to comply with IFRIC 14. These are reviewed each year with the view of reflecting a true value in the Tay Road Bridges annual accounts.

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 Reserve</u>	<u>Capital Reserve</u>	Movement in	Total
	General Fund Balance £000	Capital Receipts Reserve £000	Unusable Reserves £000	2023/2024 £000
<b>2024/2025</b>				
<b>Adjustments involving the Capital Adjustment Account:</b>				
<u>Reversal of items debited or credited to the Comprehensive Income and Expenditure Statement:</u>				
Charges for depreciation and impairment of non current assets	2,201	-	(2,201)	-
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	(6,165)	-	6,165	-
Amounts of non-current assets written-off on disposal or sale as part of the gain/loss on disposal to the CIES	-	-	-	-
Insurance Receipts utilised	12	-	(12)	-
<b>Adjustments involving the Capital Receipts Reserve:</b>				
Transfer of sale proceeds credited as part of the gain/loss on disposal to the Comprehensive Income and Expenditure Statement	7	(7)	-	-
Use of the Capital Receipts Reserve to finance new capital expenditure	-	7	(7)	-
<b>Adjustments involving the Pensions Reserve:</b>				
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)	12	-	(12)	-
Employer's pensions contributions and direct payments to pensioners payable in the year	160	-	(160)	-
<b>Adjustment involving the Accumulating Compensated Absences Adjustment Account:</b>				
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	-	-	-	-
<b>Total Adjustments</b>	<b>(3,773)</b>	<b>-</b>	<b>3,773</b>	<b>-</b>

	<u>Revenue Reserve</u>	<u>Capital Reserve</u>	<u>Movement in Unusable Reserves</u>	<u>Total 2022/2023 £000</u>
<b>2023/2024</b>	<b>General Fund Balance £000</b>	<b>Capital Receipts Reserve £000</b>	<b>£000</b>	
<b>Adjustments involving the Capital Adjustment Account:</b>				
<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	(2,202)	-	2,202	-
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	6,165	-	(6,270)	(105)
Amounts of non-current assets written-off on disposal or sale as part of the gain/loss on disposal to the CIES	-	-	-	-
Insurance Receipts utilised	12	-	(12)	
<b>Adjustments involving the Capital Receipts Reserve:</b>				
Transfer of sale proceeds credited as part of the gain/loss on disposal to the Comprehensive Income and Expenditure Statement	7	(7)	-	-
Use of the Capital Receipts Reserve to finance new capital expenditure	-	7	(7)	-
<b>Adjustments involving the Pensions Reserve:</b>				
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)	(198)	-	198	-
Employer's pensions contributions and direct payments to pensioners payable in the year	160	-	(160)	-
<b>Adjustment involving the Accumulating Compensated Absences Adjustment Account</b>				
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	-	-	-	-
<b>Total Adjustments</b>	<b>3,944</b>	<b>-</b>	<b>(4,049)</b>	<b>(105)</b>

## TAY ROAD BRIDGE JOINT BOARD NOTES TO THE FINANCIAL STATEMENTS

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

2023/2024		2024/2025
<u>£000</u>		<u>£000</u>
(8)	Miscellaneous Income	(7)
- 30	Insurance Receipts	(12)
- 6	(Gains) / Losses on the disposal of non current assets	(6)
57	(Gains) / Losses on the derecognition of non current assets	-
<u>13</u>	<b>Total</b>	<u>(25)</u>

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

2023/2024		2024/2025
<u>£000</u>		<u>£000</u>
11	Net interest on the defined benefit liability (asset)	(12)
0	Interest receivable and similar income	(8)
0	Changes in the fair value of investment properties	-
(6)	Net Income & Expenditure on investment properties	(9)
<u>5</u>	<b>Total</b>	<u>(29)</u>

### 8 COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT - NON SPECIFIC GRANT INCOME

2023/2024		2024/2025
<u>£000</u>		<u>£000</u>
(1,893)	Non-ring fenced government grants	(1,830)
(6,270)	Capital grants and contributions	(6,165)
<u>(8,163)</u>	<b>Total</b>	<u>(7,995)</u>

### 9 BALANCE SHEET - USABLE RESERVES

Movements in the Authority's usable reserves are detailed in the Movement in Reserves Statement and note 5.

### 10 BALANCE SHEET - UNUSABLE RESERVES

31 March 2024		31 March 2025
<u>£000</u>		<u>£000</u>
627	Revaluation Reserve	620
65,692	Capital Adjustment Account	69,674
260	Pensions Reserve	(241)
(7)	Accumulating Compensated Absences Adjustment Account	(7)
<u>66,572</u>	<b>Total Unusable Reserves</b>	<u>70,046</u>

#### Revaluation Reserve

The Revaluation Reserve contains the gains made by the Board arising from increases in the value of its Property, Plant and Equipment. The balance is reduced when assets with accumulated gains are:

- re-valued downwards or impaired and the gains are lost;
- used in the provision of services and the gains are consumed through depreciation; or
- disposed of and the gains are realised.

## 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.

2023/2024 £000		2024/2025 £000
<b>634</b>	<b>Balance at 1 April</b>	<b>627</b>
-	Upward Revaluation of assets	-
0	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	-
(7)	Difference between fair value depreciation and historic cost depreciation	(7)
<b>627</b>	<b>Balance at 31 March</b>	<b>620</b>

### 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.

2023/2024 £000		2024/2025 £000
<b>61,548</b>	<b>Balance at 1 April</b>	<b>65,692</b>
	Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income and Expenditure Statement:	
(2,104)	• Charges for depreciation and impairment of non current assets	(2,093)
-	• Revaluation losses on Property, Plant & Equipment	-
(58)	• Amounts of non current assets written off on disposal or sale as part of the gain / loss on disposal to the CIES	(115)
<b>(2,162)</b>	<b>Net written out amount of the cost of non current assets consumed in the year</b>	<b>(2,208)</b>
	Capital financing applied in the year:	
6	• Use of the Capital Receipts Reserve to finance new capital expenditure	7
6,270	• Capital grants and contributions credited to the Comprehensive Income and Expenditure Statement that have been applied to capital financing	6,165
	• Transfers from the Revaluation Reserve	6
30	• Use of Insurance Receipts	12
-	• Capital expenditure charged against the General Reserve	0
<b>6,306</b>	<b>Total Capital Financing Applied during the year</b>	<b>6,190</b>
-	Movements in the market value of Investment Properties debited or credited to the CIES	-
<b>65,692</b>	<b>Balance at 31 March</b>	<b>69,674</b>



## 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.

<b>Restated</b>		<b>2024/2025</b>
<b>2023/2024</b>		<b>£000</b>
<b>£000</b>		<b>£000</b>
<b>(261)</b>	<b>Balance at 1 April</b>	<b>260</b>
553	Actuarial gains or (losses) on pensions assets and liabilities	(463)
(199)	Re-measurements of the net defined benefit liability / (asset)	(210)
(210)	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	12
166	Employer's pensions contributions and direct payments to pensioners payable in the year	160
211	Impact of Asset Ceiling	0
<b>260</b>	<b>Balance at 31 March</b>	<b>(241)</b>

### 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.

<b>2023/2024</b>		<b>2024/2025</b>
<b>£000</b>		<b>£000</b>
<b>(5)</b>	<b>Balance at 1 April</b>	<b>(7)</b>
-	Settlement or cancellation of accrual made at the end of the preceding year	-
(2)	Amounts accrued at the end of the current year	0
(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	0
<b>(7)</b>	<b>Balance at 31 March</b>	<b>(7)</b>

## TAY ROAD BRIDGE JOINT BOARD NOTES TO THE FINANCIAL STATEMENTS

### 11 CASH FLOW STATEMENT - INVESTING ACTIVITIES

2023/2024		2024/2025
£000		£000
5,650	Purchase of property, plant and equipment, investment property and intangible assets	6,945
- 8	Proceeds from the sale of property, plant and equipment, investment property and intangible assets	(6)
(5,929)	Other receipts from investing activities	(6,602)
<b>(287)</b>	<b>Net cash flows from investing activities</b>	<b>337</b>

### 12 CASH FLOW STATEMENT - FINANCING ACTIVITIES

2023/2024		2024/2025
£000		£000
(12)	Other receipts from financing activities	(9)
<b>(12)</b>	<b>Net cash flows from financing activities</b>	<b>(9)</b>

### 13 CASH FLOW STATEMENT - CASH AND CASH EQUIVALENTS

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

31 March 2024		31 March 2025
£000		£000
611	Bank current account	412
<b>611</b>	<b>Total cash and cash equivalents</b>	<b>412</b>

### 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:

	2023/2024	2024/2025
	£000	£000
Fees payable to Audit Scotland with regard to external audit services carried out by the appointed auditor for the year	16	16
<b>Total</b>	<b>16</b>	<b>16</b>

## 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:

	<b>Local Government Pension Scheme</b>	
	<b>2023/2024</b>	<b>2024/2025</b>
	<b>£000</b>	<b>£000</b>
<b>Comprehensive Income and Expenditure Statement:</b>		
<i>Cost of Services:</i>		
• current service cost	199	210
• past service cost	-	-
• curtailment	-	-
<i>Financing and Investment Income and Expenditure</i>		
• net interest on the defined liability (asset)	8	(16)
• administration expenses	3	4
<b>Total Post Employment Benefit Charged to the Surplus or Deficit on the Provision of Services</b>	<b>210</b>	<b>198</b>
<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)	(944)	195
• Other actuarial (gains) / losses on assets	(553)	0
• Actuarial gains and losses arising on changes in demographic assumptions	(80)	(27)
• Actuarial gains and losses arising on changes in financial assumptions	115	(1,173)
• Other (if applicable)	1,108	(28)
• Impact of Asset Ceiling	(211)	1,496
<b>Total Re-measurements</b>	<b>(565)</b>	<b>463</b>
<b>Total Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement</b>	<b>(355)</b>	<b>661</b>
<b>Movement in Reserves Statement:</b>		
• reversal of net charges made to the Surplus or Deficit for the Provision of Services for post employment benefits in accordance with the Code	(210)	12
<i>Actual amount charged against the General Fund Balance for pensions in the year:</i>		
• employers' contributions payable to scheme	166	160

**Pension assets and liabilities recognised in the Balance Sheet**

	<b>Local Government Pension Scheme</b>		
	<b>Restated</b>		
	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>
Net pension liabilities as at March:			
Present value of funded obligation	7,908	9,129	8,047
Fair value of scheme assets	(10,679)	(12,353)	(12,367)
Impact of asset ceiling	2,771	2,693	4,320
<b>Net liability / (asset) funded obligation</b>	<b>0</b>	<b>(531)</b>	<b>0</b>
<b>Net liability of unfunded obligation</b>	<b>261</b>	<b>271</b>	<b>241</b>

**Assets and liabilities in relation to post employment benefits**

Reconciliation of present value of the scheme liabilities (defined benefit obligation):

	<b>Local Government Pension Scheme</b>	
	<b>2023/2024</b>	<b>2024/2025</b>
	<b>£000</b>	<b>£000</b>
Opening balance at 1 April	8,169	9,400
Current service cost	199	210
Interest cost	380	443
Contributions by scheme participants	131	61
<i>Re-measurement (gains) and losses:</i>		
○ change in financial assumptions	115	(1,173)
○ change in demographic assumptions	- 80	(27)
Experience gain on defined benefit obligation	1,108	(28)
Benefits paid	(622)	(598)
Past service costs, including curtailments	-	-
<b>Closing balance at 31 March</b>	<b>9,400</b>	<b>8,288</b>

**Reconciliation of fair value of the scheme assets:**

	<b>Local Government Pension Scheme</b>	
	<b>2023/2024</b>	<b>2024/2025</b>
	<b>£000</b>	<b>£000</b>
Opening balance at 1 April	10,679	12,353
Interest income on assets	505	590
Re-measurement gain: return on assets less interest	944	(195)
Actuarial gains and (losses)	553	-
Administration expenses	(3)	(4)
Employer contributions	166	160
Contributions by scheme participants	131	61
Benefits paid	(622)	(598)
<b>Closing balance at 31 March</b>	<b>12,353</b>	<b>12,367</b>

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 liability of £0.241m 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 2025.

The principal assumptions used by the actuary have been:

	<b>Local Government Pension Scheme</b>	
	<b>2023/2024</b>	<b>2024/2025</b>
Long-term expected rate of return on assets in the scheme:		
Mortality assumptions:		
Longevity at 65 for current pensioners (years):		
Men	18.9	18.8
Women	21.6	21.7
Longevity at 65 for future pensioners (years):		
Men	20.2	20.2
Women	23.1	23.1
Rate of inflation (RPI)	3.40%	3.25%
Rate of increase in salaries	4.00%	3.90%
Rate of increase in pensions	3.00%	2.90%
Rate of discounting scheme liabilities	4.85%	5.75%

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:

	<b>Local Government Pension Scheme</b>		
	<b>£000</b>	<b>£000</b>	<b>£000</b>
	<b>+0.1%</b>	<b>0%</b>	<b>-0.1%</b>
Adjustment to discount rate:			
o Present value of total obligation	8,186	8,288	8,392
o Projected service cost	160	164	168
Adjustment to long term salary increase:			
o Present value of total obligation	8,296	8,288	8,280
o Projected service cost	164	164	164
Adjustment to pension increases and deferred re-valuation:			
o Present value of total obligation	8,387	8,288	8,191
o Projected service cost	168	164	159
Adjustment to mortality age rating assumption:	<b>+ 1 year</b>	<b>None</b>	<b>- 1 year</b>
o Present value of total obligation	8,657	8,288	7,937
o Projected service cost	169	164	158

## 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 2024	31 March 2024	31 March 2025	31 March 2025
	£000	%	£000	%
Equity investments	8,908	72	8,214	66
Gilts	779	6	789	6
Other Bonds	812	7	814	7
Property	1,095	9	1,877	15
Cash and alternatives	759	6	673	6
<b>Total</b>	<b>12,353</b>	<b>100</b>	<b>12,367</b>	<b>100</b>

### 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 2025/2026.

## 16 EVENTS AFTER THE BALANCE SHEET DATE

There were no events that occurred between 1 April 2025 and 9 June 2025 that required adjustment to the 2024/2025 financial statements.

## 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 £537k of grant receipts outstanding at 31 March 2025 (2023/2024: £951k) (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 2024/2025, the Board entered into a number of transactions with Dundee City Council and Fife Council, as detailed below:

2023/2024			2024/2025	
Income £000	Expenditure £000		Income £000	Expenditure £000
0	-	<b>Dundee City Council:</b>	(8)	-
-	95	Interest Receivable	-	98
-	6	Central Support Services	-	6
-	91	Grounds Maintenance	-	82
-	98	Professional Fees	-	21
-	52	Capital Works	-	153
-		Other Operational	-	
<b>0</b>	<b>342</b>	<b>Total Dundee City Council</b>	<b>(8)</b>	<b>360</b>

2023/2024

## TAY ROAD BRIDGE JOINT BOARD NOTES TO THE FINANCIAL STATEMENTS

2023/2024			2024/2025	
Income	Expenditure		Income	Expenditure
£000	£000		£000	£000
-	7	<b>Fife Council:</b>	-	3
-	7	Miscellaneous	-	3
		<b>Total Fife Council</b>	-	<b>3</b>

The following balances existed between the Board and Dundee City Council as at 31 March 2025:

2023/2024			2024/2025	
Asset	Liability		Asset	Liability
£000	£000		£000	£000
0	-	<b>Dundee City Council:</b>	8	-
0	1	Interest Receivable	0	37
365	49	Professional Fees	421	104
<b>365</b>	<b>50</b>	Miscellaneous	<b>429</b>	<b>141</b>
		<b>Total Dundee City Council</b>		

### 18 LEASES

#### The Board as Lessee

The Board held no assets on finance or operating lease during 2024/2025 and, accordingly, there were no lease rentals paid to lessors during the year (2023/2024: None) or commitments due to lessors in 2024/2025 (2023/2024: 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 2024/2025 the Board received rent of £10,213 from this agreement (2023/2024: £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:

	2023/2024	2024/2025
	£000	£000
Rental income from investment property	10	10
Direct operating expenses arising from investment property	(3)	(1)
<b>Net gain/(loss)</b>	<b>7</b>	<b>9</b>

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.

	2023/2024	2024/2025
	£000	£000
Balance at start of the year	75	75
Net gains / (losses) from changes in fair value	0	-
<b>Balance at end of the year</b>	<b>75</b>	<b>75</b>

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 2024/2025:

	Other Land and Buildings £000	Vehicles, Plant & Equipment £000	Infrastructure Assets £000	Total Property, Plant & Equipment £000
<b>Cost or Valuation</b>				
At 1 April 2024	1,312	2,895	92,456	96,663
Additions	-	425	5,766	6,191
Derecognition - Disposals	-	(7)	0	(7)
Expenditure Not Adding Value	-	(109)	(6)	(115)
<b>At 31 March 2025</b>	<b>1,312</b>	<b>3,204</b>	<b>98,216</b>	<b>102,732</b>
<b>Accumulated Depreciation and Impairment</b>				
At 1 April 2024	51	1,317	28,986	30,354
Depreciation charge	25	149	1,918	2,092
Derecognition - Disposals	-	(7)	0	(7)
<b>At 31 March 2025</b>	<b>76</b>	<b>1,459</b>	<b>30,904</b>	<b>32,439</b>
<b>Net Book Value:</b>				
<b>At 31 March 2025</b>	<b>1,236</b>	<b>1,745</b>	<b>67,312</b>	<b>70,293</b>
<b>At 31 March 2024</b>	<b>1,262</b>	<b>1,579</b>	<b>63,470</b>	<b>66,311</b>

Comparative Movements in 2023/2024:

	Other Land and Buildings £000	Vehicles, Plant & Equipment £000	Infrastructure Assets £000	Total Property, Plant & Equipment £000
<b>Cost or Valuation</b>				
At 1 April 2023	1,312	2,777	87,324	91,413
Additions	-	173	6,133	6,306
Derecognition - Disposals	0	(30)	(912)	(942)
Expenditure Not Adding Value	0	(14)	(89)	(103)
<b>At 31 March 2023</b>	<b>1,312</b>	<b>2,906</b>	<b>92,456</b>	<b>96,674</b>
<b>Accumulated Depreciation</b>				
At 1 April 2023	25	1,176	28,038	29,239
Depreciation charge	25	179	1,803	2,007
Derecognition - Disposals	0	28	855	(883)
<b>At 31 March 2024</b>	<b>50</b>	<b>1,327</b>	<b>28,986</b>	<b>30,363</b>
<b>Net Book Value:</b>				
<b>At 31 March 2024</b>	<b>1,262</b>	<b>1,579</b>	<b>63,470</b>	<b>66,311</b>
<b>At 31 March 2023</b>	<b>1,287</b>	<b>1,601</b>	<b>59,286</b>	<b>62,174</b>

*Capital Commitments*

At 31 March 2025, the Board has entered into a number of contracts for the construction or enhancement of Property, Plant and Equipment in 2025/2026 and future years, budgeted to cost £21.945m to 31 March 2028 (Similar commitments at 31 March 2024 were £18.825m).

The major commitments are for:

## TAY ROAD BRIDGE JOINT BOARD NOTES TO THE FINANCIAL STATEMENTS

- Bearing Replacement £11.350m
- New Gantries £5.640m

### *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.

	2023/2024 £000	2024/2025 £000
<i>Capital investment:</i>		
Property, Plant and Equipment	6,306	6,184
<b>Total Capital Investment</b>	<b>6,306</b>	<b>6,184</b>
<i>Sources of finance:</i>		
Government grants and other contributions	6,270	6,165
Capital Receipts	6	7
Insurance Receipts	30	12
<b>Total Sources of Finance</b>	<b>6,306</b>	<b>6,184</b>

## 22 INVENTORIES

	2023/2024 £000	2023/2025 £000
<b>Balance outstanding at start of year</b>	<b>44</b>	<b>56</b>
Purchases	12	1
Recognised as an expense in the year	0	(11)
<b>Balance outstanding at year-end</b>	<b>56</b>	<b>46</b>

## 23 SHORT-TERM DEBTORS

	45,382 £000	31 March 2025 £000
Central government bodies	947	528
Local authorities	365	171
Other entities and individuals	20	7
<b>Total</b>	<b>1,332</b>	<b>706</b>

## 24 SHORT-TERM CREDITORS

	45,382 £000	31 March 2025 £000
Central government bodies	16	-
Local authorities	50	141
Other entities and individuals	845	51
<b>Total</b>	<b>911</b>	<b>192</b>

## 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 2024/2025:

	2023/2024 £000	2024/2025 £000
<b>Credited to Taxation and Non Specific Grant Income</b>		
Scottish Government Revenue Grant	1,893	1,830
Scottish Government Capital Grant	6,270	6,165
<b>Total</b>	<b>8,163</b>	<b>7,995</b>

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 (2023/2024: £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.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TAY ROAD BRIDGE  
JOINT BOARD AND THE ACCOUNTS COMMISSION**

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Reporting on the audit of the financial statements







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**REPORT TO:** TAY ROAD BRIDGE JOINT BOARD - 9 JUNE 2025

**REPORT ON:** 2025/2026 INSURANCE PROGRAMME

**REPORT BY:** TREASURER

**REPORT NO:** TRB 14-2025

## 1 PURPOSE OF REPORT

This report provides an overview of the insurance arrangements for the financial year 2025/2026.

## 2 RECOMMENDATIONS

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

## 3 FINANCIAL IMPLICATIONS

The financial implications of the 2025/2026 insurance programme are detailed in Appendix A. Covers have been negotiated within the provision contained in the approved 2025/2026 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 £16.38m for damage to the bridge and £1.89m for damage to the administration office. The increased premium for 2025/2026 was due to an increase in the first loss sum insured declared values by 5% 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:

Provided cover for damage to Joint Board owned vessels and any liabilities resulting from their use. This cover is no longer required since the vessel has been disposed.

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.

**PAUL THOMSON**  
**TREASURER**

**13 MAY 2025**

**TAY ROAD BRIDGE JOINT BOARD****PREMIUM SUMMARY 2025/2026**

<b><u>CLASS</u></b>	<b><u>2020/21</u></b> <b><u>£</u></b>	<b><u>2021/22</u></b> <b><u>£</u></b>	<b><u>2022/23</u></b> <b><u>£</u></b>	<b><u>2023/24</u></b> <b><u>£</u></b>	<b><u>2024/25</u></b> <b><u>£</u></b>	<b><u>2025/26</u></b> <b><u>£</u></b>
Property / Business Interruption	40,508	40,799	44,227	57,304	68,227	71,240
Combined Liability	24,349	23,775	23,554	21,367	21,011	24,453
Excess Public Liability	5,073	3,920	4,200	4,424	4,648	4,872
Directors and Officers	1,434	2,696	2,990	2,990	2,990	2,990
Fidelity	1,051	1,419	1,916	2,107	2,213	2,213
Personal Accident	906	854	879	750	824	824
Hired in Plant	883	906	840	882	926	972
Engineering Combined	12,102	11,841	10,315	10,981	11,750	15,139
Motor Fleet	8,369	8,788	8,920	8,921	9,598	11,576
Marine*	1,422	1,534	2,124	2,348	2,465	0
Death in Service	2,361	2,594	2,623	2,331	2,331	1,708
<b>TOTAL</b>	<b><u>98,458</u></b>	<b><u>99,126</u></b>	<b><u>102,588</u></b>	<b><u>114,405</u></b>	<b><u>126,983</u></b>	<b><u>135,987</u></b>

\*No longer required

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) -TBC .

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**REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 9 JUNE 2025**

**REPORT ON: EXTERNAL AUDIT ANNUAL AUDIT PLAN 2024/2025**

**REPORT BY: TREASURER**

**REPORT NO: TRB 15-2025**

**1 PURPOSE OF REPORT**

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

**2 RECOMMENDATIONS**

It is recommended that the Board notes the content of the External Audit Annual Audit Plan for 2024/2025.

**3 FINANCIAL IMPLICATIONS**

The cost of External Audit Services is included in the approved 2024/2025 Revenue Budget.

**4 MAIN TEXT**

Introduction

- 4.1 The external audit of the Board for the financial year 2024/2025 will be carried out by Fiona Owens, Senior Audit Manager, Audit Scotland. The Joint Board's External Auditors are appointed for a five-year period and the financial year 2024/2025 marked the third year of Audit Scotland's appointment to the Board.

External Auditor's Annual Audit Plan

- 4.2 The External Auditor's annual audit plan summarises the key challenges and risks facing the Board and sets out the proposed audit work to be undertaken in 2024/2025. The plan reflects:

- The respective responsibilities of the External Auditor and the Joint Board;
- The risks and priorities facing the Board;
- The scope and purpose of the audit; and
- The reporting arrangements, timetable and audit fee.

4.3 External Auditor's Responsibilities

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

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

- has appropriate corporate governance arrangements in place which reflect the three fundamental principles of openness, integrity and accountability;
- has systems of recording and processing transactions which provide a sound basis for the preparation of financial statements and the effective management of its assets and interests;
- prepares financial statements which give a true and fair view of the financial position at 31 March 2025 and the income and expenditure for the year then ended, in accordance

with the Local Government (Scotland) Act 1973, the Local Authority Accounts (Scotland) Regulations 2014 and other applicable laws and regulations, including the 2024/2025 Accounting Code of Practice;

- has systems of internal control which provide an adequate means of preventing or detecting material misstatement, error, fraud or corruption;
- complies with established policies, procedures, laws and regulations; and
- has made proper arrangements for securing best value in its use of resources.

#### 4.4 Reporting Arrangements

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

In addition to the report and audit opinion on the financial statements, an annual report to members and the Controller of Audit will be produced to summarise all significant matters arising from the audit. This will be presented to the Board at the meeting in December 2025.

### 5 **POLICY IMPLICATIONS**

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

### 6 **CONSULTATIONS**

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

### 7 **BACKGROUND PAPERS**

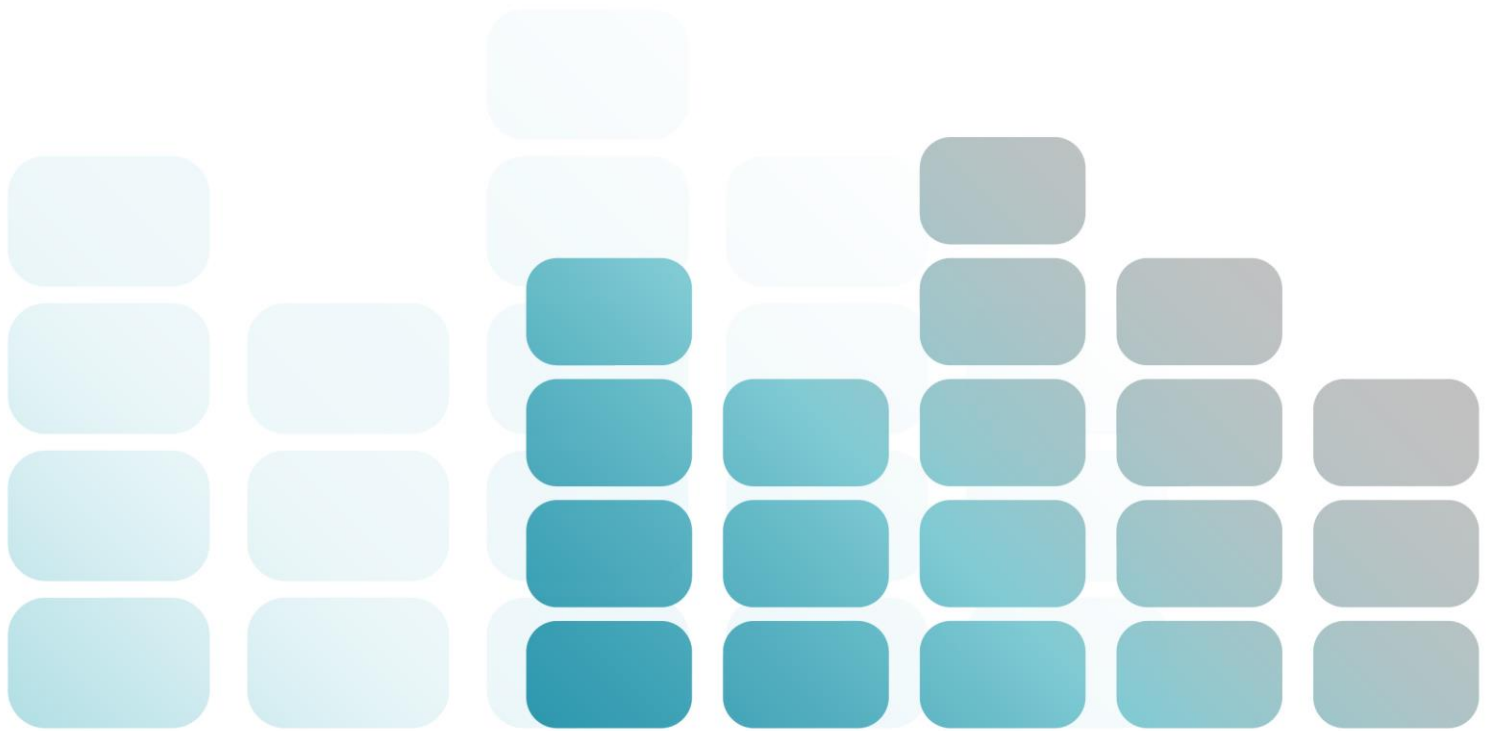
None

**PAUL THOMSON**  
**TREASURER**

**14 May 2025**

# Tay Road Bridge Joint Board

## Annual Audit Plan 2024/25



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## Accessibility

You can find out more and read this report using assistive technology on our website [www.audit.scot/accessibility](http://www.audit.scot/accessibility).

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# Introduction

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## Purpose of the Annual Audit Plan

1. The purpose of this Annual Audit Plan is to provide an overview of the planned scope and timing of the 2024/25 audit of the Tay Road Bridge Joint Board (the Joint Board) annual accounts. It outlines the audit work planned to meet the audit requirements set out in [auditing standards](#) and the [Code of Audit Practice](#), including supplementary guidance.

## Appointed auditor and independence

2. Fiona Owens, of Audit Scotland, has been appointed by the Accounts Commission as external auditor of the Joint Board for the period from 2024/25 until 2026/27. The 2024/25 financial year is the first year of Fiona's appointment and the third year of Audit Scotland's five-year audit appointment.

3. Fiona Owens and the audit team are independent of the Joint Board in accordance with relevant ethical requirements, including the Financial Reporting Council's Ethical Standard. This standard imposes stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has robust arrangements in place to ensure compliance with ethical standards. The arrangements are overseen by the Executive Director of Innovation and Quality, who serves as Audit Scotland's Ethics Partner.

4. The Ethical Standard requires auditors to communicate any relationships that may affect the independence and objectivity of the audit team. There are no such relationships to communicate pertaining to the audit of the Joint Board.

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# Audit scope and responsibilities

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## Scope of the audit

**5.** The audit is performed in accordance with the Code of Audit Practice, including supplementary guidance, International Standards on Auditing (UK), and relevant legislation. These set out the requirements for the scope of the audit which includes:

- An audit of the financial statements and an opinion on whether they give a true and fair view and are free from material misstatement.
- An opinion on statutory other information published with the financial statements in the annual accounts, the Management Commentary, and the Annual Governance Statement, and an opinion on the audited part of the Remuneration Report.
- Concluding on the financial sustainability of the Joint Board and a review of the Annual Governance Statement.
- Reporting on the Joint Board's arrangements for securing Best Value.
- Provision of an Annual Audit Report setting out significant matters identified from the audit of the annual accounts and the conclusions from the wider scope areas applicable to less complex bodies, as specified in the Code of Audit Practice and supplementary guidance.

## Responsibilities

**6.** The Code of Audit Practice sets out the respective responsibilities of the Joint Board and the auditor. A summary of the key responsibilities is outlined below.

### Auditor's responsibilities

**7.** The responsibilities of auditors in the public sector are established in the Local Government (Scotland) Act 1973. These include providing an independent opinion on the financial statements and other information reported within the annual accounts, and concluding on the Joint Board arrangements in place for the wider scope areas.

### Tay Road Bridge Joint Board's responsibilities

**8.** The Joint Board has primary responsibility for ensuring proper financial stewardship of public funds, compliance with relevant legislation and

establishing effective arrangements for governance, propriety and regularity that enables it to successfully deliver its objectives. The features of proper financial stewardship include:

- Establishing arrangements to ensure the proper conduct of its affairs.
- Preparation of annual accounts, comprising financial statements and other information that gives a true and fair view.
- Establishing arrangements for the prevention and detection of fraud, error and irregularities, and bribery and corruption.
- Implementing arrangements to ensure its financial position is soundly based.
- Making arrangements to secure Best Value.
- Establishing an internal audit function.

### **Communication of fraud or suspected fraud**

**9.** In line with the ISA (UK) 240 (*The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements*), in presenting this plan to the Joint Board we seek confirmation from those charged with governance of any instances of actual, suspected or alleged fraud that should be brought to our attention. Should members of the committee have any such knowledge or concerns relating to the risk of fraud within Tay Road Bridge Joint Board, we invite them to communicate this to the appointed auditor for consideration. Similar assurances will be sought as part of the audit completion process.

# Audit of the annual accounts

## Introduction

10. The audit of the annual accounts is driven by materiality and the risks of material misstatement in the financial statements, with greater attention being given to the significant risks of material misstatement. This chapter outlines materiality, the significant risks of material misstatement that have been identified, and the impact these have on the planned audit procedures.

## Materiality

11. The concept of materiality is applied by auditors in planning and performing an audit, and in evaluating the effect of any uncorrected misstatements on the financial statements or other information reported in the annual accounts.

12. Broadly, the concept of materiality is to determine whether matters identified during the audit could reasonably be expected to influence the decisions of users of the financial statements. Auditors set a monetary threshold when determining materiality, although some issues may be considered material by their nature. Therefore, materiality is ultimately a matter of the auditor’s professional judgement.

13. The materiality levels determined for the audit of the Joint Board are outlined in [Exhibit 1](#).

### Exhibit 1 2024/25 Materiality levels for the Tay Road Bridge Joint Board

Materiality	Amount
<b>Materiality</b> – based on an assessment of the needs of users of the financial statements and the nature of the Joint Board’s operations, the benchmark used to determine materiality is net assets based on the audited 2023/24 financial statements. Materiality has been set at 2 per cent of the benchmark.	£1,355,000

Materiality	Amount
<b>Performance materiality</b> – this acts as a trigger point. If the aggregate of misstatements identified during the audit exceeds performance materiality, this could indicate that further audit procedures are required. Using professional judgement, performance materiality has been set at 75% of planning materiality.	£1,015,000
<b>Reporting threshold</b> – all misstatements greater than the reporting threshold will be reported.	£68,000

Source: Audit Scotland

## Significant risks of material misstatement to the financial statements

**14.** The risk assessment process draws on the audit team's cumulative knowledge of the Joint Board, including the nature of its operations and its significant transaction streams, the system of internal control, governance arrangements and processes, and developments that could impact on its financial reporting.

**15.** Based on the risk assessment process, significant risks of material misstatement to the financial statements have been identified and these are summarised in [Exhibit 2, page 8](#). These are the risks which have the greatest impact on the planned audit approach, and the planned audit procedures in response to the risks are outlined in Exhibit 2.

**16.** The risk assessment process is an iterative and dynamic process. The assessment of risks set out in this Annual Audit Plan and Exhibit 2 may change as more information and evidence is obtained over the course of the audit. Where such changes occur, these will be reported to the Joint Board and those charged with governance, where relevant.



## Exhibit 2

### Significant risks of material misstatement to the financial statements

Risk of material misstatement	Planned audit response
<p><b>Fraud caused by management override of controls</b></p> <p>Management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.</p>	<p>The audit team will:</p> <ul style="list-style-type: none"> <li>• Evaluate the design and implementation of controls over journal entry processing.</li> <li>• Make inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries.</li> <li>• Test journals entries, focusing on those that are assessed as higher risk, such as those affecting revenue and expenditure recognition around the year-end.</li> <li>• Evaluate significant transactions outside the normal course of business.</li> <li>• Assess the adequacy of controls in place for identifying and disclosing related party relationships and transactions in the financial statements.</li> <li>• Assess changes to the methods and underlying assumptions used to prepare accounting estimates and assess these for evidence of management bias.</li> </ul>

Source: Audit Scotland

## Key audit matters

**17.** The Code of Audit Practice requires public sector auditors to communicate key audit matters. Key audit matters are those matters, that in the auditor's professional judgement, are of most significance to the audit of the financial statements and require most attention when performing the audit.

**18.** In determining key audit matters, auditors consider:

- Areas of higher or significant risk of material misstatement.
- Areas where significant judgement is required, including accounting estimates that are subject to a high degree of estimation uncertainty. For Tay Road Bridge Joint Board this includes the valuation of the pension asset / liability as at 31 March 2025.
- Significant events or transactions that occurred during the year.

**19.** The matters determined to be key audit matters will be communicated in the Annual Audit Report. Exhibit 2 outlines the significant risks of material misstatement to the financial statements that have been identified, including those that have greatest impact on the planned audit procedures and require most attention when performing the audit.

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# Wider scope and Best Value

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**20.** Reflecting the fact that public money is involved, the Code of Audit Practice requires that public audit is planned and undertaken from a wider perspective than in the private sector. The wider scope audit set out by the Code of Audit Practice broadens the audit of the annual accounts to include consideration of additional aspects or risks in four wider scope areas.

**21.** Due to the nature and size of the Joint Board and its limited financial activity, it is considered a less complex body for the wider scope audit. Therefore, the wider scope audit does not consider all four wider scope areas and is instead limited to concluding on the financial sustainability of the Joint Board.

**22.** Financial sustainability means looking forward over the medium and longer term in planning the services to be delivered and how they will be delivered effectively. This is assessed by considering the Joint Board's medium- to longer-term planning for service delivery. The financial sustainability of Tay Road Bridge Joint Board will be reported in the Annual Audit Report.

## Best Value

**23.** Under the Code of Audit Practice, the duty on auditors to consider the arrangements an audited body has in place to secure Best Value applies to audited bodies that fall within section 106 of the Local Government (Scotland) Act 1973, which the Joint Board does.

**24.** Consideration of the arrangements the Joint Board has in place to secure Best Value will be carried out alongside the review of financial sustainability, and a conclusion on the arrangements the Joint Board has in place will be reported in the Annual Audit Report.

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# Reporting arrangements, timetable and audit fee

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## Audit outputs

**25.** The outputs from the 2024/25 audit include:

- This Annual Audit Plan.
- An Independent Auditor's Report to the Joint Board and the Accounts Commission setting out opinions on the annual accounts.
- An Annual Audit Report to the Joint Board and the Accounts Commission setting out significant matters identified from the audit of the annual accounts, conclusions from the review of financial sustainability and Best Value arrangements, and recommendations, where required.

**26.** The matters to be reported in the outputs will be discussed with the Joint Board for factual accuracy before they are issued. All outputs from the audit will be published on Audit Scotland's website, apart from the Independent Auditor's Report, which is included in the audited annual accounts.

**27.** Target dates for the audit outputs are set by the Accounts Commission. In setting the target dates for the audit outputs, consideration is given to the target date for approving the annual accounts, which is 30 September 2025 for local government bodies.

**28.** The audit team will be unable to achieve the target date of 30 September 2025 for issuing the Independent Auditor's Report and Annual Audit Report. This is due to the late completion of prior year audits, ongoing resourcing challenges within Audit Scotland and the need to prioritise the quality of our audit work over meeting target dates, as required by the Accounts Commission, and consistent with messaging from the Financial Reporting Council which has made clear that audit quality takes precedence. The audit team are working towards completion of the audit by the later date of 1 December 2025 and are working towards delivering the audit by target dates over the course of the three-year audit appointment.

## Audit timetable

**29.** Achieving the timetable for production of the annual accounts, supported by complete and accurate working papers, is critical to delivery of the audit to agreed target dates. [Exhibit](#) includes a timetable for the audit, which has been agreed with management. Agreed target dates will be kept under review as the audit progresses, and any changes required, and their potential impact, will be discussed with the Joint Board and reported to those charged with governance, where required.

### Exhibit 3 2024/25 audit timetable

Audit activity	Joint Board target date	Audit team target date	Joint Board meeting date
Issue of Annual Audit Plan	N/A	09 June 2025	09 June 2025
<b>Annual accounts:</b>			
• Consideration of unaudited annual accounts by those charged with governance	09 June 2025	N/A	09 June 2025
• Submission of unaudited annual accounts and all working papers to audit team	29 June 2025	N/A	N/A
• Latest date for audit clearance meeting	03 November 2025	03 November 2025	N/A
• Issue of draft Letter of Representation, proposed Independent Auditor's Report, and proposed Annual Audit Report	N/A	10 November 2025	01 December 2025
• Agreement of audited and unsigned annual accounts	10 November 2025	10 November 2025	01 December 2025
• Approval by those charged with governance and signing of audited annual accounts	01 December 2025	N/A	01 December 2025
• Signing of Independent Auditor's Report and issue of Annual Audit Report	N/A	01 December 2025	N/A

Source: Audit Scotland

## Audit fee

**30.** The Tay Road Bridge Joint Board audit fee is determined in line with Audit Scotland's fee setting arrangements. The agreed audit fee for the 2024/25 audit is £16,160.

**31.** In setting the audit fee, it is assumed that the Joint Board has effective governance arrangements in place and the complete annual accounts will be provided for audit in line with the agreed timetable. The audit fee assumes there will be no significant changes to the planned scope of the audit. Where the audit cannot proceed as planned, for example, due to incomplete or inadequate working papers, the audit fee may need to be increased.

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# Other matters

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## Internal audit

**32.** The Joint Board is responsible for establishing an internal audit function as part of an effective system of internal control. As part of the audit, the audit team will obtain an understanding of internal audit, including its nature, responsibilities, and activities.

**33.** While internal audit and external audit have differing roles and responsibilities, external auditors may seek to rely on the work of internal audit where it is considered appropriate. A review of internal audit's 2024/25 audit plan was carried out to identify if there were any areas where the audit team could rely on its work. The audit team concluded it will not rely on internal audit's work. However, the audit team will review internal audit's reports and assess if there is any impact on the audit.

## External audit team

**34.** There is a change in the engagement lead for the Tay Road Bridge Joint Board audit this year as Richard Smith, Senior Audit Manager leaves the audit. The engagement lead (i.e. the appointed auditor) from the 2024/25 audit will be Fiona Owens, Senior Audit Manager. Fiona has significant public sector audit experience in local government, NHS and central government audits. The incoming and outgoing engagement leads are holding handover discussions to ensure a smooth transition.

## Audit quality

**35.** Audit Scotland is committed to the consistent delivery of high-quality audit. Audit quality requires ongoing attention and improvement to keep pace with external and internal changes. Details of the arrangements in place for the delivery of high-quality audits is available from the [Audit Scotland website](#).

**36.** The International Standards on Quality Management (ISQM) applicable to Audit Scotland for 2024/25 audits are:

- ISQM (UK) 1, which deals with an audit organisation's responsibilities to design, implement, and operate a system of quality management (SoQM) for audits. Audit Scotland's SoQM consists of a variety of components, such as: governance arrangements and culture to support audit quality, compliance with ethical requirements, ensuring Audit Scotland is dedicated to high-quality audit through engagement performance and resourcing

arrangements, and ensuring there are robust quality monitoring arrangements in place. Audit Scotland carries out an annual evaluation of its SoQM and has concluded it complies with this standard.

- ISQM (UK) 2, which sets out arrangements for conducting engagement quality reviews, which are performed by senior management not involved in an audit, to review significant judgements and conclusions reached by the audit team, and the appropriateness of proposed audit opinions on high-risk audits.

**37.** To monitor quality at an individual audit level, Audit Scotland carries out internal quality reviews on a sample of audits. Additionally, the Institute of Chartered Accountants of England and Wales (ICAEW) carries out independent quality reviews on a sample of audits.

**38.** Actions to address deficiencies identified by internal and external quality reviews are included in a rolling Quality Improvement Action Plan, which is used to support continuous improvement. Progress with implementing planned actions is monitored on a regular basis by Audit Scotland's Quality and Ethics Committee.

**39.** Audit Scotland may periodically seek the views of the Joint Board on the quality of audit services provided. The audit team would also welcome feedback at any time.



# Tay Road Bridge Joint Board

Annual Audit Plan 2024/25



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