
TAY ROAD BRIDGE JOINT BOARD

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

TO: ALL MEMBERS OF THE TAY
ROAD BRIDGE JOINT BOARD

Date 1st September 2025

Dear Member

TAY ROAD BRIDGE JOINT BOARD

You are requested to attend a meeting of the **TAY ROAD BRIDGE JOINT BOARD** to be held remotely on 8th September, 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) 434211 or by email at committee.services@dundeecity.gov.uk by no later than 12 noon on Friday 5th September, 2025.

Please submit any apologies for absence to Laura Cunningham, Committee Services Officer on telephone (01382) 434211 or email 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 9th June, 2025 is submitted for approval (copy attached).

3 OPERATIONAL RESTRICTIONS AND CLOSURES - Page 5

(Report No TRB17-2025 by the Bridge Manager, copy attached).

4 UPDATE ON ENGINEERING WORKS - Page 11

(Report No TRB16-2025 by the Bridge Manager, copy attached).

5 TRAFFIC REGULATION ORDER – SPEED LIMITS - Page 13

(Report No TRB18-2025 by the Bridge Manager, copy attached).

6 REVENUE MONITORING – 4 MONTHS TO 31 JULY 2025 - Page 21

(Report No TRB20-2025 by the Treasurer copy attached).

7 CAPITAL MONITORING - 4 MONTHS TO 31 JULY 2025 - Page 25

(Report No TRB21-2025 by the Treasurer copy attached).

8 INTERNAL AUDIT – AUDIT NEEDS ASSESSMENT & STRATEGIC PLAN 2025 TO 2028 AND ANNUAL AUDIT PLAN 2025/2026 - Page 31

(Report No TRB22-2025 by the Treasurer copy attached).

9 DATE OF NEXT MEETING

The next meeting of the Joint Board will be held on Monday 1st December at 10.00am via MS Teams (unless otherwise advised).

ITEM No ...2.....

At a MEETING of the **TAY ROAD BRIDGE JOINT BOARD** held remotely on 9th June, 2025.

Present:-

Dundee City Council

Councillor Dorothy McHUGH
Councillor Steven ROME

Fife Council

Councillor Altany CRAIK
Councillor Gary HOLT
Councillor Louise KENNEDY-DALBY
Councillor Jonny TEPP

Angus Council

Councillor Craig FOTHERINGHAM

Also Present (Officers):-

Gary BRADY (Engineer)
Rachel Browne (Audit Scotland)
Alan HUTCHISON (Bridge Manager)
Alan JOHNSTON (for Treasurer)
Elaine McKAY (Operations Manager)
Maureen MORAN (for Clerk)
Fiona OWENS (Audit Scotland)
Paul THOMSON (Treasurer)

Councillor Gary HOLT, Chairperson, in the Chair.

Apologies for absence were submitted on behalf of Councillor Allan Knox, Bailie Fraser Macpherson, Councillor Wendy Scullin and Councillor Lynne Short.

I DECLARATION OF INTEREST

There were no declarations of interest.

II MINUTE OF PREVIOUS MEETING

The minute of meeting of the Tay Road Bridge Joint Board held on 17th March, 2025 was submitted and approved.

III MEMBERSHIP – ANGUS COUNCIL

It was 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 agreed to note the change in member as indicated.

IV APPOINTMENT OF TREASURER TO THE BOARD

It was 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 was 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 noted that following his appointment to the post of Executive Director of Corporate Services, Paul Thomson, would serve as Treasurer to the Board.

V OPERATIONAL RESTRICTIONS AND CLOSURES

There was submitted Report No TRB08-2025 by the Bridge Manager, appraising the Joint Board of the number and nature of operational restrictions and closures applied between 1st February to 30th April, 2025.

The Joint Board agreed to note the contents of the report as at 30th April, 2025.

VI UPDATE ON ENGINEERING WORKS

There was submitted Report No TRB09-2025 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.

VII RESPONSE TO INTERNAL AUDITOR'S ANNUAL REPORT TO MEMBERS

There was submitted Report No TRB10-2025 by the Bridge Manager, in response to the Annual Report, reference 2025-2026, prepared by the Board's Internal Auditor, Henderson Loggie, on Payroll; Corporate Governance; Procurement Creditors and Purchasing and previous Audit follow-up reviews.

The Joint Board agreed:-

- (i) to endorse the report as the formal response to the Internal Auditor's report; and
- (ii) to instruct the Bridge Manager to implement the Internal Auditor's recommendations as set out in paragraph 5.2 and 5.3 of the report.

VIII LOCAL CODE OF CORPORATE GOVERNANCE

There was submitted Report No TRB11-2025 by the Treasurer, reviewing and updating the Joint Board's Local Code of Corporate Governance.

The Joint Board agreed:-

- (i) to approve the compliance review and updated Local Code of Corporate Governance as detailed in Appendix A to the report;
- (ii) to note the progress against the 2024/2025 improvement action plan in Appendix 1 to the report; and
- (iii) to approve the implementation of the improvements listed in Appendix 2 to the report for 2025/2026.

IX ANNUAL GOVERNANCE STATEMENT FOR THE YEAR TO 31ST MARCH, 2025

There was submitted Report No TRB12-2025 by the Treasurer, presenting the Joint Board with the Annual Governance Statement for approval and inclusion in the unaudited Annual Accounts for the year ended 31st, March 2025 which had also been submitted to the Joint Board.

The Joint Board agreed:-

- (i) to note the contents of the covering report;

- (ii) to approve the Annual Governance Statement which was included as an Appendix to the report; and
- (iii) to instruct the Treasurer to included the Annual Governance Statement in the Annual Accounts for the year to 31st March, 2025.

X UNAUDITED ANNUAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2025

There was submitted Report No TRB13-2025 by the Treasurer, providing some additional commentary on the unaudited Annual Accounts for the year ended 31st March, 2025 which had been submitted to the Tay Road Bridge Joint Board along with the report.

The Joint Board agreed:-

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

XI 2025/2026 INSURANCE PROGRAMME

There was submitted Report No TRB14-2025 by the Treasurer, providing an overview of the insurance arrangements for the financial year 2025/2026.

The Joint Board agreed to note the details contained within the report.

XII EXTERNAL AUDIT ANNUAL AUDIT PLAN 2024/2025

There was submitted Report No TRB15-2025 by the Treasurer, presenting to the Board the External Audit Annual Audit Plan, attached as an Appendix to the report.

The Joint Board agreed to note the content f the External Audit Annual Audit Plan for 2024/2025.

XIII DATE OF NEXT MEETING

Monday, 8th September, 2025 at 10.00am to be held remotely unless otherwise advised.

Councillor Gary HOLT, Chairperson.

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ITEM No ...3.....

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 8 SEPTEMBER 2025

REPORT ON: OPERATIONAL RESTRICTIONS AND CLOSURES

REPORT BY: BRIDGE MANAGER

REPORT NO: TRB 17-2025

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 May to 31 July 2025.

2.0 RECOMMENDATIONS

- 2.1 The Joint Board are asked to note the contents of this Report as at 31 July 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 May and 31 July 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	136	8 h 5 min	3.57
Emergency Vehicles	22	5 h 29 min	15

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	6	4 h 55 min	49.2

4.1.3 **High Winds Restrictions**

Traffic Restricted	Number of Occasions	Total Duration (Hours and Minutes)	Average Duration (Minutes)
Double Deck Buses	10	92 h 3 min	9 h 12 min
High Sided Vehicles	2	5 h 13 min	2 h 37 min
All Traffic	0	0	0

4.1.4 **Summary Of Bridge Availability 1 May to 31 July2025**

Full availability (No restrictions)	95.01
Partial Availability (Some restrictions)	4.76
No Availability (Full closure)	0.23

5.0 TRAFFIC COUNT DATA

5.1 Traffic Count Data from Dundee Ramps

	1 st Quarter 2024	2 nd Quarter 2024	3 rd Quarter 2024	**4 th Quarter 2024	1 st Quarter 2025	2 nd Quarter 2025
	(Feb- Apr)	(May- Jul)	*(Aug)	(Nov-Jan)	(Feb – Apr)	(May- Jul)
Northbound to West	5636	5757	5602	Not available	6276	6371
Northbound to East	6725	7169	7420	Not available	7248	7591
Northbound Total	12361	12926	13022	Not available	13524	13962
Southbound from West	5063	5169	5301	Not available	5581	5502
Southbound from East	7509	8023	8494	Not available	7905	8475
Southbound Total	12572	13192	13795	Not available	13486	13977
Total AADT Traffic per Quarter	24933	26118	26817	Not available	27010	27939

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

Year	Month	No. Pedestrians	No. Cyclists	
2024	May	275	197	
	June	253	207	
	July	257	210	
2024 2nd Quarter		262	205	AADT/Quarter
2024	August	¹ 242	206	
	September	270	221	
	October	223	153	
2024 3rd Quarter		245	194	AADT/Quarter
2024	November	124	225	
	December	71	146	
2025	January	90	174	
2024 4th Quarter		95	182	AADT/Quarter
2025	February	233	98	
	March	235	154	
	April	275	189	
2025 1st Quarter		248	147	AADT/Quarter
2025	May	<i>Not recorded</i>	<i>Not recorded</i>	
	June	<i>Not recorded</i>	<i>Not recorded</i>	
	July	<i>Not recorded</i>	<i>Not recorded</i>	
2025 2nd Quarter		N/A	N/A	AADT/Quarter

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

NOTE: The counter stopped working on 17 May 2025 and no records are available from this date. Cycling Scotland have been informed and have reported this failure to their contractor.

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
21 AUGUST 2025**

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ITEM No ...4.....

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 8 SEPTEMBER 2025

REPORT ON: UPDATE ON ENGINEERING WORKS

REPORT BY: BRIDGE MANAGER

REPORT NO: TRB 16-2025

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 implications to bridge users resulting from the Cathodic Protection (CP) project and the new underbridge gantries was detailed in report number TRB 09-2025 Update on Engineering Works, presented to the June 2025 Board meeting.

5.0 BACKGROUND

- 5.1 The CP works require statutory approval via the award of a marine licence from Marine Scotland before work can commence. An application to Marine Scotland was made on 26 February 2025, with an expected turnaround of approximately 14 weeks. As of 27 August 2025, the marine licence has not been received. Transport Scotland have been made aware that there is now a risk of increased project costs because winter working will now be required. Marine Scotland have informed the Bridge Manager and Engineer that the licence award is with the casework manager for review.
- 5.2 The design of the new underbridge inspection gantries is ongoing, with installation of currently programmed for early 2027. This is a delay of approximately two months from that indicated in report number TRB 09-2025 Update on Engineering Works presented to the June 2025 Board meeting. The delay has arisen following an ISO 12100 (safety in machinery design) workshop when the UKCA (United Kingdom Conformity Assessed) consultant provided feedback on the design. The implication of this feedback is currently being assessed by the designers, Spencer Bridge Engineering.

- 5.3 Principal Inspections (PIs) of the bridge have progressed well in 2025 using a combination of our in-house team and Dundee City Council Engineers/Bridge Inspectors.
- 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. The Capital Plan was discussed with Transport Scotland at the last liaison meeting held on 5 August 2025.

6.0 POLICY IMPLICATIONS

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

7.0 CONSULTATIONS

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

8.0 BACKGROUND PAPERS

- 8.1 None.

ALAN HUTCHISON
BRIDGE MANAGER
27 AUGUST 2025

ITEM No ...5.....

REPORT TO: TAY ROAD BRIDGE JOINT BOARD– 8 SEPTEMBER 2025

REPORT ON: TRAFFIC REGULATION ORDER – SPEED LIMITS

REPORT BY: THE BRIDGE MANAGER

REPORT NO: TRB 18-2025

1 PURPOSE OF REPORT

- 1.1 To ask the Board to support the revoking of the Tay Road Bridge (Speed Limits) Order 1992 and replace it with a new order that reflects the current access/egress ramps layout.

2 RECOMMENDATIONS

- 2.1 It is recommended that the Joint Board approve (1) the preparation of a Traffic Order that reflects the current access/egress ramps layout in relation to the speed limits on the Tay Road Bridge and (2) the revocation of the Tay Road Bridge (Speed Limits) Order 1992, in accordance with the Road Traffic Regulation Act 1984.

3 FINANCIAL IMPLICATIONS

- 3.1 The Board will be required to pay for publication of a notice in the local newspaper.

4 IMPLICATIONS TO BRIDGE USERS

- 4.1 There will not be a change to the speed limits currently in place on the Tay Road Bridge and its access/egress ramps.

5 BACKGROUND

- 5.1 In 1992 a formal traffic regulation order (TRO) was introduced to maintain the speed limit of 50mph on the Tay Road Bridge but reducing it to 30mph on approach to the northbound tolls, all as per the appended TRO.
- 5.2 The 1992 TRO has appended a sketch that reflects the original ramp layout and does not represent the new ramp layout, established in 2012.
- 5.3 For the purposes of clarity, a new TRO is recommended, that includes an up-to-date layout of the ramps. The updated sketch is appended.

5 POLICY IMPLICATIONS

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

6 CONSULTATIONS

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

7.0 BACKGROUND PAPERS

- 7.1 None

ALAN HUTCHISON
BRIDGE MANAGER
21 AUGUST 2025

THE TAY ROAD BRIDGE JOINT BOARD

ROAD TRAFFIC REGULATION ACT 1984

THE TAY ROAD BRIDGE (SPEED LIMITS) ORDER 1992

THE TAY ROAD BRIDGE JOINT BOARD in exercise of the powers conferred on them by Section 65 of the Tay Road Bridge Order 1991 as confirmed by the Tay Road Bridge Order Confirmation Act 1991, Sections 82(2), and 84(1) and (2) of the Road Traffic Regulation Act 1984 (hereinafter referred to as "the Act") and of all other enabling powers and after consultation with the Chief Constable of Tayside in accordance with Part III of Schedule 9 to the Act, hereby order and direct as follows: -

1. This Order and direction may be cited as "The Tay Road Bridge (Speed Limits) Order 1992" and shall come into operation on the Third day of January, Nineteen hundred and Ninety three.
2. For the purposes of this Order "bridge road" means both carriageways of the road which is carried by the Tay Road Bridge across the River Tay and extends from the junctions of said carriageways with the roundabout in Fife Region to the several junctions of the said carriageways with the public road known as Marketgait in the City and District of Dundee.
3. The lengths of road described in the Schedule to this Order are hereby deemed to be restricted roads for the purposes of Section 81 of the Act which imposes a speed limit of 30 miles per hour on a restricted road.
4. No person shall drive or cause or permit to be driven any vehicle at a speed exceeding 50 miles per hour on those lengths of the bridge road which are not specified in Article 3 of this Order.

SIGNED and the COMMON SEAL of THE TAY ROAD BRIDGE JOINT BOARD hereto AFFIXED at GLENROTHES on the TENTH day of DECEMBER, NINETEEN HUNDRED AND NINETY TWO.

.....*G.W. Buchanan*..... Member

.....*James Fordyce*..... Member

.....*Robert L. [unclear]*..... Clerk
to the Board

SCHEDULE/

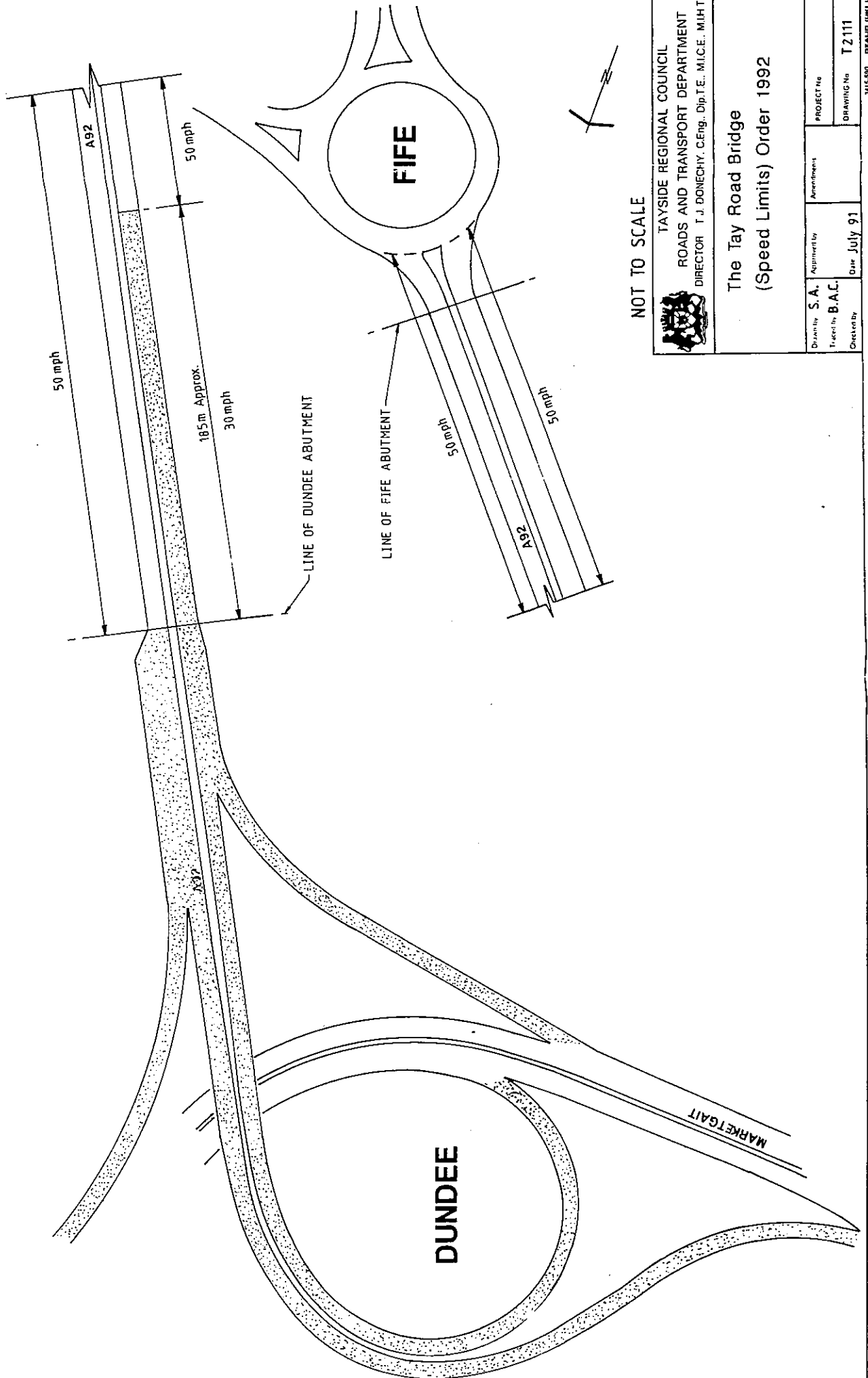
SCHEDULE

1. The northbound carriageways of the bridge road from a point 185 metres or thereby southwards from the line of Dundee abutment to their respective junctions with Marketgait in the City of Dundee.
2. The southbound carriageways of the bridge road from their respective junctions with Marketgait in the City of Dundee to the line of Dundee abutment.

.....*G. W. Buchanan*..... Member

.....*James Gordon*..... Member

.....*Robert L. [Signature]*..... Clerk
to the Board



NOT TO SCALE



TAYSIDE REGIONAL COUNCIL
ROADS AND TRANSPORT DEPARTMENT
DIRECTOR T.J. DONECHY, C.Eng., Dip.T.E., M.I.C.E., M.I.H.T.

The Tay Road Bridge
(Speed Limits) Order 1992


Drawn by S.A.	Approved by Amendments	PROJECT No.
Traced by B.A.C.	Date July 91	DRAWING No. T2111
Checked by		

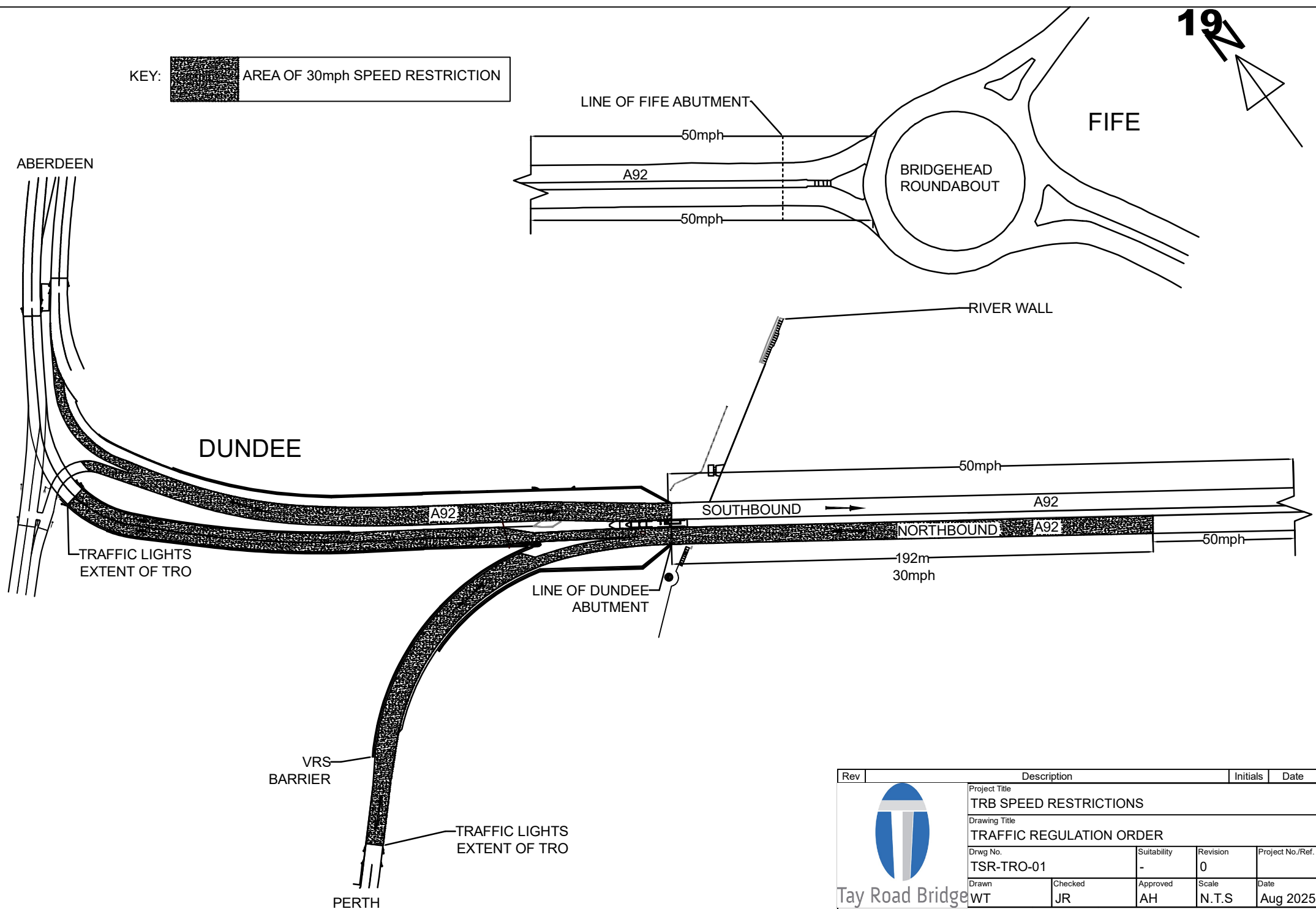
THE TAY ROAD BRIDGE JOINT BOARD
ROAD TRAFFIC REGULATION ACT 1984


THE TAY ROAD BRIDGE
(SPEED LIMITS) ORDER 1992

1992

DEPUTY DIRECTOR OF LAW AND
ADMINISTRATION
TAYSIDE REGIONAL COUNCIL
DUNDEE

KEY:  AREA OF 30mph SPEED RESTRICTION



Rev	Description	Initials	Date
			
Project Title TRB SPEED RESTRICTIONS			
Drawing Title TRAFFIC REGULATION ORDER			
Drwg No. TSR-TRO-01		Suitability -	Revision 0
Drawn WT		Checked JR	Approved AH
		Scale N.T.S	Date Aug 2025
Administration Office Marine Parade, Dundee DD1 3JB, Tel: 01382 433044			

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ITEM No ...6.....

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 8 SEPTEMBER 2025

REPORT ON: REVENUE MONITORING – 4 MONTHS TO 31 JULY 2025

REPORT BY: THE TREASURER

REPORT NO: TRB 20-2025

1.0 PURPOSE OF REPORT

- 1.1 The purpose of this report is to appraise Board Members of the latest position regarding the Joint Board's 2025/2026 Revenue Budget.

2.0 RECOMMENDATIONS

- 2.1 It is recommended that the Joint Board note the content of this Revenue Monitoring Report as at 31 July 2025.

3.0 FINANCIAL IMPLICATIONS

- 3.1 The 2025/2026 Revenue Budget £2,200,000. The current outturn position for the financial year 2025/2026 is projecting a surplus of £42,000 against the Revenue Budget based on the financial information available at 31 July 2025 (as detailed in Appendix A).
- 3.2 Following the removal of tolls the Board's Revenue Expenditure is now financed by an annual Revenue Grant from Scottish Government.
- 3.3 During 2019, Transport Scotland's Internal Audit conducted a review of their management of grant funding arrangements which included the administration of grant payments to and carry forward requests from the Joint Board. One of the recommendations of this review was that monthly grant claims now have to be submitted based on actual net expenditure. This results in a projected Revenue Grant carried forward into 2025/2026 of £nil.
- 3.4 The budget represents an increase of £116,187 on that requested in 2025/26 revenue budget submission. The additional monies will be used to cover additional employer's national insurance costs; inflationary cost pressures; increased costs of SLAs and maintenance work.
- 3.x The projected surplus position, if it materialised, would result in a General Fund Reserve of £1,095k at 31 March 2026. This level of retained reserves is subject to negotiation with the Scottish Government.
- 3.5 Following an External Audit recommendation, the Board's Strategic Plan 2025 to 2030 (TRB 04-2025) was approved by the Board with the aim of demonstrating the link between the budgets and financial performance reporting against the strategic objectives. Appendix B links the current year's gross expenditure to each of the Board's five strategic objectives.
- 3.6 Details of current variances against budget headings are detailed below.
- 3.7 An underspend of £5k is projected in relation to Administration Staff Costs. This is resultant from the pay rise coming in at slightly lower level than was budgeted for. This is part offset by minor overspends in supplies and services (£2k).

- 3.8 An underspend of £34k is projected in relation to Operations Staff Costs. This in the main relates to an over provision for the staff pay rise combined with minor slippage.
- 3.9 Miscellaneous Income -There is an over recovery of income of £5k in respect income from electric car charging received from Fife Council.

4.0 RISK ASSESSMENT

- 4.1 In preparing the Board's Annual Revenue Budget, the Treasurer considered the key strategic, operational, and financial risks faced by the Board over this period. In order to alleviate the impact these risks may have should they occur, a number of general risk mitigating factors are utilised by the Board. These include:
- a system of perpetual detailed monthly budget monitoring with latest positions reported to quarterly Board meetings;
 - the level of General Fund Reserve balances available to meet any unforeseen expenditure;
 - the level of other cash backed reserves available to meet any unforeseen expenditure;
 - the possibility of identifying further budget savings and efficiencies during the year if required; and
 - the possibility of identifying new income streams during the year.

5.0 POLICY IMPLICATIONS

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

6.0 CONSULTATIONS

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

7.0 BACKGROUND PAPERS

- 7.1 None

PAUL THOMSON
TREASURER

20 AUGUST 2024

TAY ROAD BRIDGE JOINT BOARD**REVENUE MONITORING AS AT 31 JULY 2025**

	Revenue Budget 2025/26 £	Expenditure to 31 July 2025 £	Final Projection 2025/26 £	Variance from Budget £	Paragraph Reference
EXPENDITURE					
<u>Administration</u>					
Staff Costs	247,368	77,370	242,368	(5,000)	(3.7)
Property Costs	88,500	23,279	88,500	-	
Supplies and Services	190,395	128,387	192,395	2000	
Transport Costs	500	147	500	-	
Third Party Payments	222,290	9,115	222,290	-	
	749,053	238,298	746,053	(3,000)	
<u>Operations</u>					
Staff Costs	1,086,959	325,432	1,052,959	(34,000)	(3.8)
Supplies and Services	9,001	2,490	9,001	-	
	1,095,960	327,922	1,061,960	(34,000)	
<u>Plant and Equipment</u>					
Property Costs	34,750	6,583	34,750	-	
Supplies and Services	182,400	34,525	182,400	-	
Transport Costs	36,800	4,460	36,800	-	
Third Party Payments	2,350	-	2,350	-	
	256,300	45,568	256,300	-	
<u>Bridge Maintenance</u>					
Property Costs	56,200	10,980	56,200	-	
Supplies and Services	53,900	4,427	53,900	-	
Transport Costs	200	0	200	-	
Third Party Payments	7,200	20,000	7,200	-	
	117,500	35,406	117,500	-	
GROSS EXPENDITURE	2,218,813	647,195	2,181,813	(37,000)	
INCOME					
Scottish Government Revenue Grant	2,200,000	480,619	2,200,000	-	
Interest on Revenue Balances	3,500	-	3,500	-	
Kiosk Rent	10,213	2,553	10,213	-	(3.9)
Miscellaneous	5,100	9,871	10,100	(5,000)	
GROSS INCOME	2,218,813	493,043	2,223,813	-	
TOTAL NET DEFICIT / (SURPLUS) MET FROM GENERAL RESERVE BALANCES	0	154,152	(42,000)	(42,000)	

APPENDIX B**LINKING THE 2025/2026 REVENUE BUDGET MONITORING TO THE BOARD'S STRATEGIC OBJECTIVES**

	Strategic Objective	2025/2026 Budget £	Expenditure to 31 July 2025 £	2025/2026 Projected £
1	Meeting User Expectations	1,179,293	395,600	1,158,813
2	Fiscally Sustainable	99,140	2,350	99,140
3	Transparent Governance and Clear Decision-Making Processes	15,100	329	15,100
4	A Modern, Diverse and Well-Trained Workforce	3,500	3,980	3,980
5	Quality and Standards	<u>921,780</u>	<u>244,936</u>	<u>904,780</u>
	TOTAL GROSS EXPENDITURE	<u>2,218,813</u>	<u>647,195</u>	<u>2,181,813</u>

ITEM No ...7.....

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 8 SEPTEMBER 2025

REPORT ON: CAPITAL MONITORING - 4 MONTHS TO 31 JULY 2025

REPORT BY: THE TREASURER

REPORT NO: TRB 21-2025

1.0 PURPOSE OF REPORT

- 1.1 The purpose of this report is to appraise Board Members of the latest position regarding the Joint Board's 2025/2026 Capital Plan.

2.0 RECOMMENDATIONS

- 2.1 It is recommended that the Joint Board note the content of this Capital Monitoring Report as at 31 July 2025.

3.0 FINANCIAL IMPLICATIONS

- 3.1 The Joint Board's agreed Capital Expenditure Programme for 2025/26 is £7,575,000. From 1 April 2008 the Board's Capital Expenditure projects are being financed through Scottish Government Capital Grant.
- 3.2 The amount in the 2025/2026 Capital Grant Offer letter from Transport Scotland dated 27 March 2025 was £7,575,000.
- 3.3 The capital outturn for the financial year 2025/2026 (as detailed in Table 1 on Appendix A) is projected to be £6,275,000 (i.e. a reduction of £1,300,000 compared to the original approved budget) based on the financial ledger information up to 31 July 2025 and this will be funded from 2025/2026 Capital Grant of £7,575,000.
- 3.4 An explanation of the major variances is shown in section 4 of the report.
- 3.5 During 2019, Transport Scotland's Internal Audit conducted a review of their management of grant funding arrangements which included their administration of grant payments to and carry forward requests from the Joint Board. One of the recommendations of this review was that monthly grant claims now have to be submitted based on actual net expenditure. This results in a projected Capital Grant carried forward into 2026/2027 of £1,300,000.
- 3.6 Following an External Audit recommendation, the Board's Strategic Plan 2025 to 2030 (TRB 04-2025) was approved by the Board with the aim of demonstrating the link between the budgets and financial performance reporting against the strategic objectives. Appendix B links the current year's gross expenditure to each of the Board's five strategic objectives.

4.0 REASONS FOR CAPITAL EXPENDITURE VARIANCES

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

	£000
<u>Slippage from 2024/2025:</u>	
None	-
<u>Budget Adjustments:</u>	
New Gantries	(1,300)
<u>Slippage to 2026/2027:</u>	
New Gantries	1,300
Total Budget Adjustments	-

- 4.2 Officers are constantly reviewing the capital programme of works and prioritising those projects that can realistically be progressed during the current year. There is a risk of further slippage in the capital programme, as the Board reacts to the market conditions currently affecting the construction industry. Updated projections will be incorporated into future capital monitoring reports and shared with Transport Scotland as it informs the Scottish Government's Spending Review.
- 4.3 Details of current capital works and the main reasons for movements on each project are:
- 4.4 Capital works on the bridge are subject to a Marine Licence which is granted by the Scottish Government's Marine directorate. An application for the renewal of the licence was made on 26 February 2025. The expected turnaround in awarding the licence is 14 weeks. The licence has not yet been granted. Without the licence the programmed capital works cannot proceed. The Bridge manager and Transport Scotland continue to pursue the outstanding licence. It is noted that further delays in the issue of the licence will push works out of the summer window.
- 4.5 Carriageway Resurfacing - £100,000 – This relates to retentions and will be expended in 2025/2026
- 4.6 Cathodic Protection (CP) Replacement - £2,500,000 – On the basis that the marine licence is issued in the near future, this budget will be expended in 2025/26.
- 4.7 New Gantries: The original 2025/2026 budget of £4,800,000. The most recent cashflow from the project's contractors Spencer Bridge Engineering have indicated that the spend will now be £3,500,000 in 2025/26 with £1,300,000 being moved to 2026/27. This is subject a marine licence being issued in the near future. The Bridge manager continues to proactively liaise with Spencer Bridge Engineering and Transport Scotland. The position remains under ongoing review.
- 4.8 Gantry Miscellaneous: The original 2025/2026 budget of £25,000 is projected to be spent.
- 4.9 Miscellaneous Projects: The original 2025/2026 budget of £100,000 is projected to be spent. This budget is used for several smaller projects (including electrical works).
- 4.10 Vehicles: The original 2025/2026 budget of £50,000 is projected to be spent.

5.0 RISK ASSESSMENT

- 5.1 There are a number of risks which may have an impact on the Capital expenditure programme. The main areas of risk are set out below, together with the mechanisms in place to help mitigate these risks.

- 5.2 Construction cost inflation levels are volatile, and they can on occasion be relatively high in comparison to general inflation. Therefore, delays in scheduling and letting contracts may lead to increases in projected costs. Every effort will be made to ensure delays are avoided wherever possible and any increase in costs minimised.
- 5.3 Slippage in the Capital programme leads to the need to reschedule projects in the current year and possibly future years, therefore creating problems in delivering the programme on time. For this reason, the programme is carefully monitored and any potential slippage is identified as soon as possible to enable any corrective action to be taken.
- 5.4 Capital projects can be subject to unforeseen events, such as delays in progressing the project. This could lead to inflation impacting on the total cost of the project. In addition, currency fluctuations can also impact on costs. Contingencies are built into the budget for each capital project and these will be closely monitored throughout the project.
- 5.5 Capital projects can be subject to unforeseen price increases. The nature of construction projects is such that additional unexpected costs can occur. Contingencies are built into the budget for each capital project and these are closely monitored throughout the project.
- 5.6 There is risk associated with projects that are not yet legally committed as the works are not yet tendered for, and there is potential for costs to be greater than the allowance contained within the Capital Plan. As the majority of spend on these projects is in future years, the risk in the current year is not significant. Future years' Capital programme will be adjusted to reflect updated cost estimates.
- 5.7 The Capital Monitoring report and the Engineer's report provide information on individual projects contained within the Capital Budget and the impact of expenditure movements on the future financial years.
- 5.8 The level of Capital Grant received from the Scottish Government may be impacted by budgetary constraints in future financial statements.

6.0 CONCLUSION

- 6.1 The Board's 2025/2026 capital programme is showing a projected capital spend of £6,275,000 which will be funded from the current year's Scottish Government grant of £7,575,000. This would represent carrying forward Scottish Government grant of £1,300,000 into 2026/27.
- 6.2 The 2025/2026 capital expenditure programme will continue to be monitored on a regular basis throughout the remainder of the current financial year.

7.0 POLICY IMPLICATIONS

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

8.0 CONSULTATIONS

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

9.0 BACKGROUND PAPERS

9.1 None.

**PAUL THOMSON
TREASURER**

13 AUGUST 2025

TAY ROAD BRIDGE JOINT BOARDAPPENDIX ATABLE 1: CAPITAL EXPENDITURE MONITORING - 4 MONTHS TO 31 JULY 2025

<u>Expenditure</u>	<u>Strategic Objective</u>	<u>Capital Budget 2025/26 £000</u>	<u>Slippage from 2024/25 £000</u>	<u>Budget Adjust £000</u>	<u>Slippage into 2026/27 £000</u>	<u>Revised Capital Budget 2025/26 £000</u>	<u>Actual to 31 July 2025 £000</u>	<u>Projected Outturn 2025/26 £000</u>	<u>Variance from Budget £000</u>
									-
Carriageway Resurfacing	1	100	-	-	-	100	-	100	-
Cathodic Protection (CP) Replacement	5	2,500	-	-	-	2,500	-	2,500	-
New Gantries	5	4,800	-	(1,300)	1,300	3,500	318	3,500	-
Gantry – Miscellaneous	5	25	-	-	-	25	-	25	-
Miscellaneous Projects	5	100	-	-	-	100	10	100	-
Vehicle Replacement	5	50	-	-	-	50	-	50	-
Total Gross Expenditure		<u>7,575</u>	<u>-</u>	<u>(1,300)</u>	<u>1,300</u>	<u>6,275</u>	<u>328</u>	<u>6,275</u>	<u>-</u>
Funded by:		<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
Capital Grant		7,575	-	(1,300)	1,300	6,275	328	6,275	-
Total Funding		<u>7,575</u>	<u>-</u>	<u>(1,300)</u>	<u>1,300</u>	<u>6,275</u>	<u>328</u>	<u>6,275</u>	<u>-</u>

TABLE 2: Unapplied Capital Grant Projected Carry Forward:

	<u>£000</u>
Add: Projected Capital Grant Received 2025/2026	6,275
Less: Projected Capital Grant Utilised 2025/2026	(7,575)
	<u>-</u>
Unapplied Capital Grant Carried Forward to 2026/2027	<u>1,300</u>

LINKING THE 2024/2025 CAPITAL BUDGET MONITORING TO THE BOARD'S STRATEGIC OBJECTIVES

Strategic Objective		<u>Capital Budget 2025/2026 £000</u>	<u>Revised Capital Budget 2025/2026 £000</u>	<u>Actual Expenditure to 31 July 2025 £000</u>	<u>2025/2026 Projected £000</u>
1	Meeting User Expectations	100	100	-	100
2	Fiscally Sustainable	-	-	-	-
3	Transparent Governance and Clear Decision-Making Processes	-	-	-	-
4	A Modern, Diverse and Well-Trained Workforce	-	-	-	-
5	Quality and Standards	<u>7,475</u>	<u>6,175</u>	<u>328</u>	<u>6175</u>
TOTAL GROSS EXPENDITURE		<u>7,575</u>	<u>6,275</u>	<u>328</u>	<u>6,275</u>

ITEM No ...8.....

REPORT TO: TAY ROAD BRIDGE JOINT BOARD - 8 SEPTEMBER 2025

REPORT ON: INTERNAL AUDIT – AUDIT NEEDS ASSESSMENT & STRATEGIC PLAN 2025 TO 2028 AND ANNUAL AUDIT PLAN 2025/2026

REPORT BY: TREASURER

REPORT NO: TRB 22-2025

1.0 PURPOSE OF REPORT

- 1.1 To present to the Board the Audit Needs Assessment & Strategic Plan 2025 to 2028 and Internal Audit Annual Audit Plan, which is attached as an appendix to this report.

2.0 RECOMMENDATIONS

- 2.1 It is recommended that the Board notes the contents of the Audit Needs Assessment and Strategic Plan 2025 to 2028
- 2.2 It is recommended that the Board notes the contents of the Internal Audit Annual Plan for 2025/2026 which is based on the detailed Internal Audit Needs Assessment and Strategic Plan 2025 to 2028

3.0 FINANCIAL IMPLICATIONS

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

4.0 BACKGROUND

- 4.1 The Board has a responsibility to develop and maintain internal control systems, risk management processes, governance arrangements and accounting records. In addition, the Board is responsible for ensuring that the Board's resources are used appropriately for the activities intended, fraud and other irregularities are prevented and detected, and the principles of Best Value are complied with. Internal audit reviews support management by giving an independent assessment of the adequacy and effectiveness of internal controls.
- 4.2 The Board's Internal Audit Service is provided by Henderson Loggie in respect of the financial years 2025/2026 to 2027/2028, and the Audit Needs Assessment (ANA) and Strategic Plan have been prepared by them with reference to the CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom.
- 4.3 The ANA identified the main areas where the Board is exposed to risk that can be managed through internal control, and which therefore should be considered by internal audit. The results obtained from the assessment process identified and prioritised the areas requiring internal audit coverage over the next three years.
- 4.5 The Internal Audit Strategic Plan allocates audit days to the categories identified in the ANA to give a rolling programme of work which will be updated annually to ensure that any new and/or changed risks are reflected in the annual plan. The three-year Strategic Audit Plan allows for 15 days in 2025/2026.

5.0 MAIN TEXT

- 5.1 The Internal Audit Annual Audit Plan for 2025/2026, which is attached as an Appendix to this report, sets out the proposed audit work to be undertaken in 2025/2026.
- 5.2 This will result in separate reports being issued for each review. The reviews will cover the following areas:
- Health & Safety;
 - Budgetary Control;
 - Risk Management; and
 - Follow-Up Reviews.

6.0 POLICY IMPLICATIONS

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

7.0 CONSULTATIONS

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

8.0 BACKGROUND PAPERS

- 8.1 Audit Needs Assessment & Strategic Plan 2025 to 2028 and Annual Audit Plan 2025/26

PAUL THOMSON
TREASURER

12 AUGUST 2025

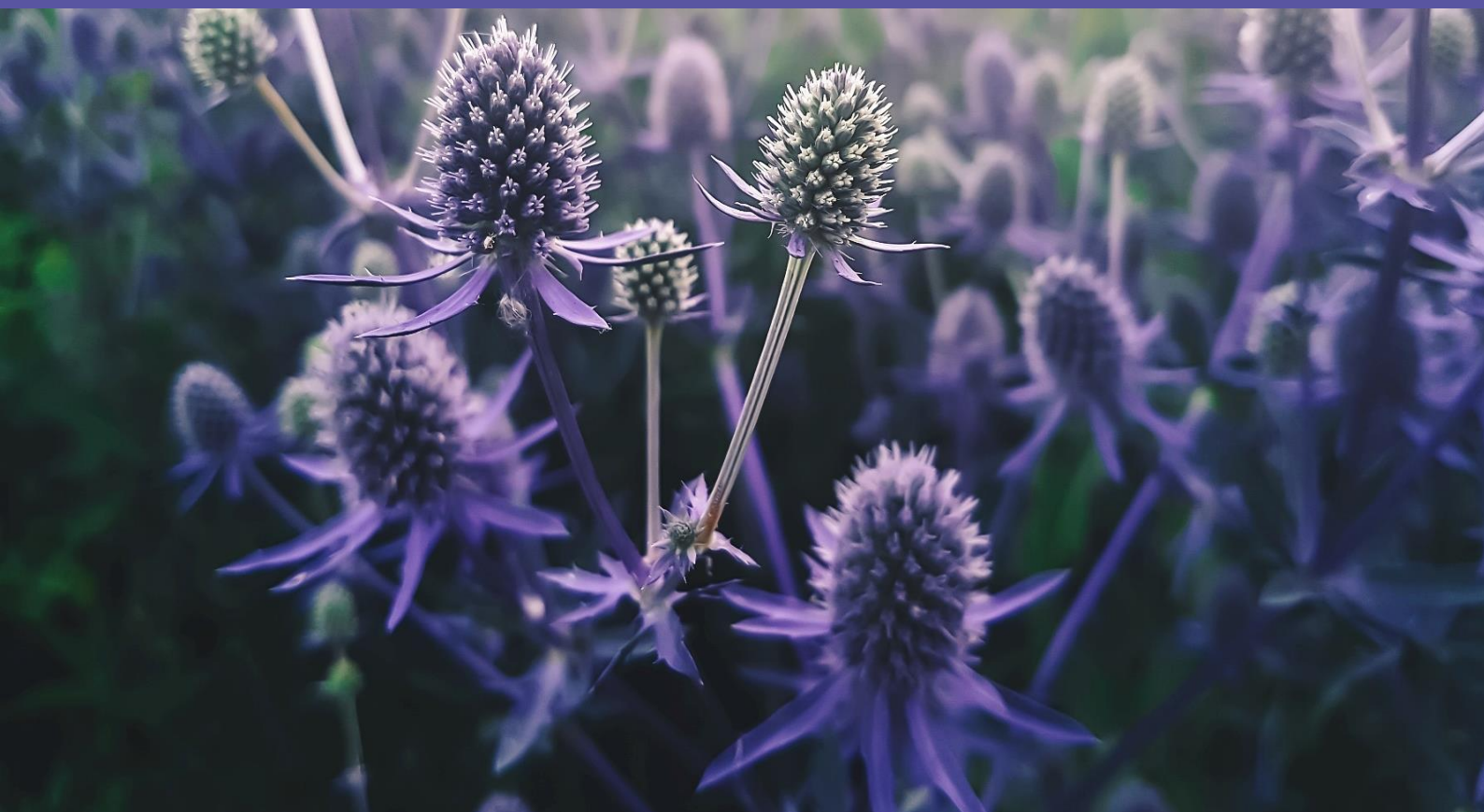
Tay Road Bridge Joint Board

Audit Needs Assessment and Strategic Plan 2025 to 2028

Internal Audit report No: 2026/01

Draft issued: 13 August 2025

Final issued: ...



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Overview

Introduction

We have been appointed as Internal Auditors of the Tay Road Bridge Joint Board ('the Board') for the period from 1 April 2025 to 31 March 2028.

Internal audit primarily provides an independent and objective opinion to the Joint Board and to the Bridge Manager on risk management, control and governance, by measuring and evaluating their effectiveness in achieving the Board's agreed objectives. In addition, internal audit's findings and recommendations are beneficial to line management in the audited areas. Risk management, control and governance comprise the policies, procedures and operations established to ensure the achievement of objectives, the appropriate assessment of risk, the reliability of internal and external reporting and accountability processes, compliance with applicable laws and regulations, and compliance with the behavioural and ethical standards set for the Board.

Internal audit also provides an independent and objective consultancy service specifically to help line management improve the Board's risk management, control and governance.

Risk Consideration

There are a number of regulatory, operational and financial risks faced by any organisation. There are also risks that are specific to individual organisations, and which vary over time. All of these risks need to be managed effectively since they cannot be eliminated entirely.

The purpose of this ANA is to identify these risks and assess the audit coverage required to give the Joint Board and Bridge Manager assurances that the control environment is effective in reducing the risks to an acceptable level.

Where the Board's risks can be impacted by internal control and subjected to internal audit these have been identified in the ANA and prioritised in the Strategic Plan with reference to the combined risk factors identified in the ANA (pages 4 to 8) and the resources allocated by the Board to internal audit. Prioritisation affects the frequency of visits, the number of days allocated, and the position in the audit cycle.

The Board's strategic and operational risks do not exist in isolation but are inter-dependent. We will therefore ensure that audit projects are linked, where appropriate to do so, and results from relevant previous projects will be taken into consideration at the detailed planning stage for each assignment.

Audit Needs Assessment

Our ANA involved the following activities:

- Reviewing the Board's risk register
- Reviewing the Board's strategic and operational plans
- Reviewing previous internal audit reports
- Reviewing external audit reports and plans
- Reviewing the Board's website and internal policies and procedures
- Utilising our experience at similar organisations and our understanding of the Board
- Discussions with the Bridge Manager and other Board Officers

Information from discussions with the Bridge Manager, together with our analysis of various documents examined, identified the following issues as being the main strategic, operational, financial and regulatory issues facing the Board at this time:

- Financial constraint and uncertainty in the current economic climate. Flexibility will be needed to respond to changes in funding, particularly capital funding, and potential legislative changes that may be made with a short notice period;
- Maintaining operational effectiveness and maximising access to the bridge whilst ensuring responsibilities regarding health and safety of staff and the public are adequately met;
- Ensuring that appropriate governance arrangements are maintained through communication of key operational and strategic issues between the Board's officers and the Joint Board; and
- Reduction in staff numbers to raise efficiency impacting on the design of the control environment, including the ability to use segregation of duties as a key control.

The ANA and Strategic Plan are revised on an on-going basis (at least annually) to take account of any changes in the Board's risk profile. Any changes to the internal audit plan are approved by the Joint Board.

Value for Money

This ANA does not specifically address Value for Money (VFM) projects. However, VFM is an integral part of all audits and therefore it has been mentioned at points within this ANA. VFM is always considered during any audit work that we are undertaking.

Business Improvement

We will draw on the experience within our team to provide input on the use of a wide range of business improvement tools, including the use of lean systems and methodologies, where this is appropriate

Audit Needs Assessment

Audit Needs Assessment

The Audit Needs Assessment (ANA) has been developed following discussion with the Bridge Manager and with reference to the CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom. Work in the previous three-year cycle has been used to update the key control environment. The ANA has been prepared on the basis of the normal three-year internal audit cycle, covering the period 2025/26 to 2027/28.

The ANA is based on the Board's Risk Register, supplemented by our own knowledge and assessment of the risks faced by the Board. Risks have been split into six categories: reputation; staffing issues; estates and facilities; financial issues; organisational issues; and information and IT.

The assessment covers the main areas where the Board is exposed to risk that can sensibly be managed through internal control, and which should therefore be considered for examination by internal audit. The assessment has taken no account of the resources available to carry out the work, although **items included in the Strategic plan on pages 4 to 8 are noted in bold in the ANA.**

Following identification of the key controls and associated risks we have assessed the different areas of risk using the following criteria:

- **Risk Impact**
- **Risk Likelihood**
- **Present Controls**

The resource recommended, and the work required to test whether the controls are in place and operating effectively, has been assessed using the combination of results of these three criteria and current assurance mechanisms. Audit coverage in recent years has also been taken into consideration, together with current systems developments

Risk Category	Risk Register Reference	Risk Impact	Risk Likelihood	Present Controls	Assurance	Priority
Reputation						
<input type="checkbox"/> Damage to Reputation		Medium	Low	Good	Policy for responding to press comment.	Low
<input type="checkbox"/> Management of Health and Safety	B	Medium	Medium	Good	H&S Policy and risk assessments in place. H&S Committees consults with employees and trade unions. Induction and job specific training cover H&S matters. H&S Annual Report presented to the Joint Board.	Medium
<input type="checkbox"/> Failure to Adhere to Changes in Legislation	B	Medium	Medium	Good	Review timetable for policies and procedures to be updated. Bridge Manager is a member of the Tolls, Turnpikes and Bridges Group which provides information re relevant legislations, regulation and good practice. SLA with DCC	Medium
Staffing Issues						
<input type="checkbox"/> Equalities Legislation	B	Medium	Medium	Good	Mainstreaming Equality Report in place. employment legislation changes are identified.	Medium
<input type="checkbox"/> Contentious Staffing Issues	J	Medium	Medium	Good	Service Level Agreement (SLA) in place with DCC includes Resilience Support to provide support during absences. Established communication links with Trade Unions. Staff targets, development and training are all monitored by management. Staffing structure strengthened and consideration to succession planning.	Medium
<input type="checkbox"/> Industrial Relations	J	Medium	Medium	Good		Medium
<input type="checkbox"/> Failure to Attract and Retain Quality Staff	J	Medium	Medium	Good		Medium
<input type="checkbox"/> Controls Over Payroll	C, I	High	Low	Good	SLA also in place for payroll services with transactions authorised by the Bridge Manager.	Medium



Risk Category	Risk Register Reference	Risk Impact	Risk Likelihood	Present Controls	Assurance	Priority
Estates and Facilities						
<input type="checkbox"/> Physical Security	D, E, F	High	Low	Good	Bridge premises are staffed 24 hours a day, 365 days a year as well as having CCTV and security access.	Medium
<input type="checkbox"/> Disruption to Operations Following Loss or Breakdown of Key Equipment	D, E, F	High	Low	Good	Programme of regular asset inspections and maintenance carried out. Insurance in place through SLA with DCC.	Medium
<input type="checkbox"/> Asset Management	D, E, F	High	Low	Good		Medium
<input type="checkbox"/> Breach of Statutory Duty	B	Medium	Low	Good	Regular review of legislative requirements by management.	Low
<input type="checkbox"/> Failure to Deliver Major Projects on Time and on Budget	H	High	Medium	Good	<p>Capital Plan agreed by the Board covering major schemes for the next 3 years. Responsibility for overseeing delivery of Capital Plan aligned to Engineer to the Board.</p> <p>Regular reporting of capital spending, with explanations for slippage to the Board.</p>	Medium



Risk Category	Risk Register Reference	Risk Impact	Risk Likelihood	Present Controls	Assurance	Priority
Financial Issues						
<input type="checkbox"/> Failure to Receive Required Funding	C, I	High	Medium	Good	Budget submitted to Scottish Government for three-year capital and revenue grant. Submission of applications for Grant in Aid to include robust estimates as back up.	Medium
<input type="checkbox"/> Agreed Expenditure Targets Not Met	I	High	Medium	Good	Board approval is required for any additional expenditure not included in the agreed revenue or capital budgets. Budget variances monitored regularly by management and discussed regularly by the Board by way of Monitoring Reports.	Medium
<input type="checkbox"/> Prevention and Response to Internal Fraud, Impropriety or Misconduct On the Part of Staff	G	High	Medium	Good	Fraud Guidelines and Whistleblowing policy in place. Anti-fraud and corruption strategy in place	Medium
<input type="checkbox"/> Main Financial Systems						
• General Ledger	G, I	High	Medium	Good	General Ledger System with Management Information Reporting Tools provided by DCC under SLA.	Medium
• Procurement and Creditors / Purchasing	B, G, I	High	Medium	Good	Financial Regulations specify procedures for ordering of works, goods and services; payment of accounts; raising income; income handling; and banking arrangements. Previous internal and external audit findings report no significant concerns.	Medium
• Debtors / Income	G, I	High	Medium	Good		Medium
• Cash and Bank / Treasury Management	G, I	High	Medium	Good	DCC operate a separate bank account for the Board and provide Treasury management under the SLA.	Medium



Risk Category	Risk Register Reference	Risk Impact	Risk Likelihood	Present Controls	Assurance	Priority
Organisational Issues						
<input type="checkbox"/> Major Disaster e.g. Fire / Terrorist Attack / Bridge Impact / Major IT Failure / Disruption to Bridge Access	D, E, F	High	Medium	Good	Piers on main navigation spans protected from bridge impact. Business Continuity Plan and Business Continuity Disaster Recovery Plan in place and tested. Health and Safety audits conducted.	Low
<input type="checkbox"/> Widespread or Epidemic / Pandemic Illness	J	Medium	Medium	Good		Low
<input type="checkbox"/> Corporate Governance and Overall Control Environment	G	High	Medium	Good	Code of Corporate Governance in place. Member training provided through constituent Council and induction training by TRBJB.	Medium
<input type="checkbox"/> Effective Corporate Planning	G	High	Medium	Good	Regular review of strategic planning process by management and Board.	Medium
<input type="checkbox"/> Risk Management	All	Medium	Medium	Good	Risk Management Strategic Plan and Risk Register in place and reported to the Joint Committee annually	Medium
<input type="checkbox"/> Insurance Arrangements	D, F, G	High	Medium	Good	Service Level Agreement with DCC Insurance and Risk Management Section provides necessary advice.	Low

Risk Category	Risk Register Reference	Risk Impact	Risk Likelihood	Present Controls	Assurance	Priority
Information and IT						
<input type="checkbox"/> Loss of Data or IT Hardware	G	High	Low	Good	IT Disaster Recovery Plan, network security covered by Dundee City Council SLA.	Medium
<input type="checkbox"/> Breach of IT Network Security	G	High	Low	Good		Medium
<input type="checkbox"/> Non-Compliance with Data Protection / Freedom of Information Legislation	B, G	Medium	Medium	Average	Data Protection and FoI policies in place	Medium
<input type="checkbox"/> Inappropriate Use of Internet / E-mail by Staff	G	Medium	Low	Good	DCC Acceptable Use policy and internet / email content controls in place under terms of SLA.	Low
<input type="checkbox"/> Management of Systems Implementation	G, H	Medium	Low	Good	Service Level Agreement with DCC IT Service	Low



Strategic Plan

Strategic Plan

The Strategic Plan covers the normal three-year internal audit cycle. Audit days have been allocated to the categories identified in the ANA to give a rolling programme of work. Where relevant, these have been further split into sub-categories. Frequency of visits, the number of days allocated, and the position in the cycle has been determined with reference to the combined risk factors identified in the ANA, previous internal audit findings and current systems developments. Not all medium priority items can be covered in the cycle. Reference to other assurance methods has influenced which of these have not been included. Some low priority items have been included in the programme as planned changes to legislation, or the Board's procedures mean the current risk assessment needs to be confirmed.

There is an expectation by external auditors that some element of review is included in the internal audit programme each year in relation to core financial systems and budgetary processes and controls. This has been taken into consideration in formulating the Strategic Plan.

Audit Methodology

Prior to commencement of the work each year the Strategic Plan will be reviewed in advance of the production of the Annual Plan. The Annual Plan will provide more detail on the risks to be covered and the work to be carried out in each area. The process will include discussion with officers, the Board's external auditors and the Joint Board as appropriate.

Once the Annual Plan has been agreed an audit timetable will be set and detailed planning will be carried out for each area. In all cases the audit work involves:

- Identification of the expected controls.
- Review of systems to identify actual controls.
- Consideration of established Best Practice in the area.
- Testing of controls to ensure they are operating effectively.
- Consideration of VFM issues where appropriate on all audit assignments and conducting specific VFM reviews as agreed with the Board's officers and the Joint Board.
- Consideration of the relevance of business improvement tools, including lean systems and methodologies, to individual audit assignments.
- Discussion of findings and our likely recommendations with the relevant managers and staff involved with the systems. Recommendations will be graded to help management prioritise their importance.
- Issue of a draft report to confirm factual accuracy and obtain official management responses for inclusion in the final report.
- Issue of a final report that summarises audit objectives; work carried out; the implications of the findings for internal control; and an action plan with areas for improvement, allocated responsibility for the implementation and a timeframe for completion.
- Follow-up of action plans in future years.

Tay Road Bridge Joint Board Strategic Plan 2025/26 to 2027/28

Proposed Allocation of Audit Days

Audit Area	Risk Register Ref.	Previous IA Coverage	2025/26 Days	2026/27 Days	2027/28 Days	Objective
Reputation						
Health & Safety	B	2022/23 - Good	4			To review the arrangements in place within the Board to identify and manage Health & Safety (H&S) issues, including planned maintenance and inspection programmes.
Staffing Issues						
Recruitment and Retention / HR Policies	J	2020/21 - Good		4		The review will include review of employment legislation and policies, recruitment processes to ensure compliance with equalities legislation. The processes in place that contribute to the retention and engagement of staff, and arrangements for staff development will also be reviewed.
Payroll	C, I	2024/25 - Good			4	To undertake a high-level review of all key aspects of Payroll, including an examination of payments, authorisations and changes to payroll data and auto-enrolment. The audit will cover activities undertaken by the Board but not the Dundee City Council systems.
Estates and Facilities						
Capital Projects	H	2023/24 - Good		4		Undertake Gateway style review to assess whether capital projects are being effectively managed and delivered on time and within budget and have achieved the stated benefits set out in the initial business case. This will include a review of the project's governance arrangements in place at the Board for the gantry replacement or cathodic protection projects.

Audit Area	Risk Register Ref.	Previous IA Coverage	2025/26 Days	2026/27 Days	2027/28 Days	Objective
Financial Issues						
Procurement and Creditors / Purchasing	B, G, I	2024/25 - Satisfactory			4	To ensure that the Procurement Strategy and procedures in place support best value purchasing across the organisation in relation to non-pay spend.
Budgetary Control	B, G, I	2019/20 - Good	4			To review the Boards financial and management controls relating to maintenance contracts, covering contract awards, contract provisioning and monitoring, staff training and guidance and document management.
Organisational Issues						
Corporate Governance	G	2024/25 - Good			4	Cyclical check to undertake a high-level review of the corporate governance arrangements in place within the Board to ensure that the governance framework represents best practice as set out in the CIPFA code of practice. We will also review the Scheme of Delegation and Standing Orders.
Risk Management / Business Continuity Planning	D, E, F, G, J	2021/22 - Good	4			This audit will be a high-level review of the corporate planning arrangements in place within the Board.
Information and IT						
Breach of IT Network Security	G	2014/15 - Good		4		This will consist of a high-level review of key aspects of the IT systems that are in place within the Board.
Other Audit Activities						
Management & planning, attendance at Joint Board meetings & liaising with external audit			2	2	2	
Follow-up			1	1	1	Follow up of outstanding internal audit recommendations.
ANA			1	-	-	
Total			16	15	15	



Aberdeen: 1 Marischal Square, Broad Street, AB10 1BL
Dundee: The Vision Building, 20 Greenmarket, DD1 4QB
Edinburgh: Level 5, Stamp Office, 10-14 Waterloo Place, EH1 3EG
Glasgow: 100 West George Street, G2 1PP

T: 01224 322 100
T: 01382 200 055
T: 0131 226 0200
T: 0141 471 9870

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Tay Road Bridge Joint Board

Internal Audit Annual Plan 2025/26

Internal Audit Report No: 2026/02

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Introduction

- 1.1 The purpose of this document is to present to the members of Tay Road Bridge Joint Board ('the Board') the annual internal audit operating plan for the year ended 31 March 2026. The plan is based on the proposed allocation of audit days for 2025/26 set out in the Audit Needs Assessment and Strategic Plan 2025 to 2028. The preparation of the Strategic Plan involved dialogue with the Bridge Manager.
- 1.2 At Section 3 of this report we have set out the outline scope and objectives for each audit assignment to be undertaken during 2025/26, together with the proposed audit approach. These were arrived at following discussion with the Bridge Manager.
- 1.3 Separate reports will be issued for each assignment with recommendations graded to reflect the significance of the issues raised. In addition, audit findings will be assessed and graded on an overall basis to denote the level of priority that should be given to each report.
- 1.4 We have produced this document and carry out all our internal audit practice in line with the requirements of the Global Internal Audit Standard (effective from 9 January 2025) and the Global Internal Audit Standards in the UK Public Sector (effective from the 1 April 2025).

Strategic Plan 2025 to 2028

Audit Area	Risk Register Ref.	Previous IA Coverage	Category	Priority	2025/26 Days	2026/27 Days	2027/28 Days
Reputation							
Health & Safety	B	2022/23 - Good	Gov	M	4		
Staffing Issues							
Recruitment and Retention / HR Policies	J	2020/21 - Good	Perf	M		4	
Payroll	C, I	2024/25 - Good	Fin	M			4
Estates and Facilities							
Capital Projects	H	2023/24 - Good	Perf	M		4	
Financial Issues							
Procurement and Creditors / Purchasing	B, G, I	2024/25 - Satisfactory	Fin	M			4
Budgetary Control	B, G, I	2019/20 - Good	Fin	M	4		
Organisational Issues							
Corporate Governance	G	2024/25 - Good	Gov	M			4
Risk Management / Business Continuity Planning	D, E, F, G, H	2021/22 - Good	Gov/Perf	M	4		
Information and IT							
Breach of IT Network Security	G	N/A	Perf	M		4	
Other Audit Activities							
Management & planning, attendance at Joint Board meetings & liaising with external audit					2	2	2
Follow-up					1	1	1
ANA					1	-	-
Total					16	15	15

Key

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

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

Outline Scope and Objectives

Audit Assignment:	Health & Safety
Priority:	Medium
Joint Board Meeting:	TBC
Days:	4

Scope

This audit will review the arrangements in place within the Board in relation to planned maintenance and inspection programmes for the bridge infrastructure ensuring that these are conducted in line with all relevant regulations.

Objectives

The main objective of the audit will be to review the Board's overall arrangements for managing planned maintenance and inspection programmes, and to consider whether these are adequate.

We will seek to obtain reasonable assurance that:

- that all inspections (general, principal, safety, scour, and special) are conducted in accordance with Transport Scotland's requirements and the Design Manual for Roads and Bridges;
- the Board's asset management lifecycle plan supports proactive and risk-based maintenance; and
- the Board has adequate governance structures and controls to oversee maintenance and inspection activities.

Our audit approach will be:

From discussion with the Bridge Manager, the Maintenance and Operations Manager and other relevant staff, and review of procedural documentation, we will identify the internal controls in place and compare these with expected controls. A walkthrough of key systems will then be undertaken to confirm our understanding, and this will be followed up with compliance testing where considered necessary to ensure that internal controls are operating effectively. We will report on any areas where expected controls are found to be absent or where controls could be further strengthened.

Audit Assignment:	Budgetary Control
Priority:	Medium
Joint Board Meeting:	TBC
Days:	4

Scope

This review will cover the processes and controls in place for budget setting and budgetary control within the Tay Road Bridge Joint Board.

Objectives

The overall objective of our audit will be to obtain reasonable assurance that adequate systems are in place covering budget setting and budgetary control.

Specific objectives will be to obtain assurance that:

- budgets are approved, controlled and monitored in accordance with the Financial Regulations and Procedures;
- the short, medium- and longer-term financial projections are based on sound information and assumptions;
- information is available to management which is up-to-date and in a format that can be easily understood;
- budget holders have the necessary skills for managing budgets;
- budget variations are reported and acted upon; and
- management and the Joint Board regularly review the organisation's overall financial position.

Our audit approach will be:

We will assess whether the above objectives have been met by documenting the systems and controls through interviews with the Bridge Manager and Finance staff at Dundee City Council and by review of regulations, procedures and guidance issued to budget setters and holders. We will review the information provided to budget holders and the budget reports used internally and submitted to the Joint Board.

Audit Assignment:	Risk Management
Priority:	Medium
Joint Board Meeting:	TBC
Days:	4

Scope

This review will include a high-level review of the Board's procedures for assessing, monitoring and mitigating risk.

Objectives

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

- A formal risk management process is in place, including formally documented policies and procedures;
- There are effective controls and mitigation strategies place to manage key risks, and responsibilities for managing risks are clearly assigned and monitored;
- There is timely, accurate, and complete risk reporting to senior management and the Joint Board, and risk information is effectively communicated throughout the organisation; and
- The Joint Board has clearly defined its risk appetite and this definition is effectively communicated, understood, and embedded into strategic planning, decision-making, and operational processes.

Our audit approach will be:

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

Audit Assignment:	Follow-Up Reviews
Priority:	Various
Joint Board Meeting:	TBC
Days:	1

Scope

This review will cover the following reports from the 2024/25 internal audit programme and reports from earlier years where previous follow-up identified recommendations outstanding:

- Report 2025/04 - Procurement and Creditors / Purchasing
- Report 2025/06 – Follow-up Reviews.

Internal Audit Reports 2025/01, 2025/02, 2025/03 and 2025/05 did not contain any action plans and therefore no follow-up of these reports is required.

Objective

The objective of our follow-up review will be to assess whether recommendations made in internal audit reports from 2024/25 (and outstanding actions from previous years) have been appropriately implemented and to ensure that where little or no progress has been made towards implementation, that plans are in place to progress them.

Audit Approach

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

Aberdeen: 1 Marischal Square, Broad Street, AB10 1BL
Dundee: The Vision Building, 20 Greenmarket, DD1 4QB
Edinburgh: Level 5, Stamp Office, 10-14 Waterloo Place, EH1 3EG
Glasgow: 100 West George Street, G2 1PP

T: 01224 322 100
T: 01382 200 055
T: 0131 226 0200
T: 0141 471 9870

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