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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 9th March, 2026

Dear Member

**TAY ROAD BRIDGE JOINT BOARD**

You are requested to attend a meeting of the **TAY ROAD BRIDGE JOINT BOARD** to be held remotely on Monday, 16th March, 2026 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](mailto:committee.services@dundeecity.gov.uk) by no later than 12 noon on Friday, 13th March, 2026.

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 1st December, 2025 is submitted for approval (copy attached).

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

(Report No TRB05-2026 by the Bridge Manager, copy attached).

### **4 UPDATE ON ENGINEERING WORKS - Page 11**

(Report No TRB06-2026 by the Bridge Manager, copy attached).

### **5 REVIEW OF STAFFING STRUCTURE AT THE TAY ROAD BRIDGE - Page 13**

(Report No TRB07-2026 by the Bridge Manager, copy attached).

### **6 MAINSTREAMING THE EQUALITY DUTY 2025 – 2029 - Page 31**

(Report No TRB08-2026 by the Bridge Manager, copy attached).

### **7 RESPONSE TO INTERNAL AUDITOR'S ANNUAL REPORT TO MEMBERS - Page 59**

(Report No TRB09-2026 by the Bridge Manager, copy attached).

### **8 REVENUE MONITORING – 10 MONTHS TO 31ST JANUARY, 2026 - Page 75**

(Report No TRB01-2026 by the Treasurer, copy attached).

### **9 CAPITAL MONITORING – 10 MONTHS TO 31ST JANUARY, 2026 - Page 81**

(Report No TRB02-2026 by the Treasurer, copy attached).

### **10 REVENUE BUDGET – 2026/27 TO 2028/29 - Page 89**

(Joint Report No TRB03-2026 by the Treasurer and Bridge Manager, copy attached).

### **11 EXTERNAL AUDIT ANNUAL AUDIT PLAN 2025/2026 - Page 97**

(Report No TRB04-2026 by the Treasurer, copy attached).

### **12 CONSIDERATION OF LEAVE ARRANGEMENTS TO MARK SCOTLAND'S MEN'S FOOTBALL TEAM WORLD CUP APPEARANCE - Page 117**

(Report No TRB10-2026 by the Bridge Manager, copy attached).

**13 DATE OF NEXT MEETING**

The next meeting of the Joint Board will be held on Monday, 8th June, 2026 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 1st December, 2025.

Present:-

Dundee City Council

Councillor Ken LYNN  
Baillie Fraser MACPHERSON  
Councillor Steven ROME  
Councillor Wendy SCULLIN  
Councillor Lynne SHORT

Fife Council

Councillor Gary HOLT  
Councillor Jonny TEPP  
Councillor Ann VERNER

Angus Council

Councillor Iain GALL

Also Present (Officers):-

Gary BRADY (Engineer)  
Francois DEVILLIERS (for Treasurer)  
Andrew HERD (Transport Scotland)  
Alan HUTCHISON (Bridge Manager)  
Alan JOHNSTON (for Treasurer)  
Elaine MCKAY (Operations Manager)  
Steve MCNAUGHT (Henderson Loggie)  
Maureen MORAN (for Clerk)  
Fiona OWENS (Audit Scotland)

Councillor Gary HOLT, Chairperson, in the Chair.

Apologies for absence were submitted on behalf of Councillor Allan Knox, Councillor Altany Craik, Councillor Dorothy McHugh and Councillor Craig Fotheringham.

**I                    DECLARATION OF INTEREST**

There were no declarations of interest.

**II                    MINUTE OF PREVIOUS MEETING**

The minute of meeting of the Tay Road Bridge Joint Board held on 8th September, 2025 was submitted and approved.

**III                    OPERATIONAL RESTRICTIONS AND CLOSURES**

There was submitted Report No TRB27-2025 by the Bridge Manager, appraising the Joint Board of the number and nature of operational restrictions and closures between 1st August to 31st October, 2025.

The Joint Board agreed to note the contents of the Report as at 31st October, 2025.

**IV                    UPDATE ON ENGINEERING WORKS**

There was submitted Report No TRB28-2025 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.

## **V HEALTH AND SAFETY MONITORING 2025**

There was submitted Report No TRB29-2025 by the Bridge Manager, appraising the Board Members of performance relating to Health and Safety in 2025.

The Joint Board agreed to note the outcomes of the Report and to agree the finding of the review in paragraph 4.4 of the Report.

## **VI ANNUAL REVIEW OF STRATEGIC RISK MANAGEMENT**

There was submitted Report No TRB30-2025 by the Bridge Manager, appraising the Joint Board of the annual review of Strategic Risk Management issues.

The Joint Board agreed to approve for publication the Board's latest Strategic Risk Management Register attached as Appendix 1 of the Report.

## **VII 2024/2025 AUDITED ACCOUNTS**

### **(a) EXTERNAL AUDITOR'S ANNUAL AUDIT REPORT**

#### **(i) Audit Scotland's Covering Letter**

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

#### **(ii) Proposed 2024/2025 Annual Audit Report**

There was submitted and noted the Annual Audit Report on the Tay Road Bridge Joint Board for the year ended 31st March, 2025.

### **(b) RESPONSE TO EXTERNAL AUDITOR'S ANNUAL REPORT ON THE 2024/2025 AUDIT OF THE TAY ROAD BRIDGE JOINT BOARD**

There was submitted Report No TRB24-2025 by the Treasurer, responding to the report prepared by the Board's external auditor on the audit of the Tay Road Bridge Joint Board for the year ended 31st March, 2025.

The Joint Board agreed:-

(i) to note the contents of the draft external auditor's report including the completed action plan at Appendix 1 of the Report and in particular that Audit Scotland had indicated that they would issue an unqualified audit opinion on the 2024/2025 Annual Accounts;

(ii) to endorse the report as the Board's formal response to the external auditor's report;

(iii) to instruct the Treasurer to arrange for the Audited Annual Accounts noted above to be signed and then returned to the external auditor; and

(iv) to instruct the Treasurer thereafter to arrange for the Annual Accounts, including copies of all audit certificates to be published on the Board's website as soon as possible.

### **(c) AUDITED ACCOUNTS FOR YEAR ENDED 31ST MARCH, 2025**

There was submitted and noted the Annual Accounts for the year ended 31st March, 2025.

## **VIII REVENUE MONITORING – 7 MONTHS TO 31ST OCTOBER, 2025**

There was submitted Report No TRB25-2025 by the Treasurer, appraising Board Members of the latest position regarding the Joint Board's 2025/2026 Revenue Budget.

The Joint Board agreed to note the content of the Revenue Monitoring Report as at 31st October, 2025.

**IX CAPITAL MONITORING – 7 MONTHS TO 31ST OCTOBER, 2025**

There was submitted Report No TRB23-2025 by the Treasurer, appraising Board Members of the latest position regarding the Joint Board's 2025/2026 Capital Plan.

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

**X CAPITAL PLAN 2026/2027 TO 2028/2029**

There was submitted Report No TRB26-2025 by the Treasurer, seeking approval of the Board's revised Capital Plan for the period 2026/2027 to 2028/2029 inclusive.

The Joint Board agreed:-

- (i) to approve the Capital Plan as detailed in Appendix A of the report subject to the level of grant funding being approved by the Scottish Parliament in March 2026; and
- (ii) to note the provisional Capital Plan for 2027/2028 and 2028/2029.

**XI PROGRAMME OF MEETINGS – 2026**

The Joint Board agreed that the programme of meetings for 2026 be as follows:-

Monday, 16th March, 2026 – 10.00am  
Monday, 8th June, 2026 – 10.00am  
Monday, 7th September, 2026 – 10.00am  
Monday, 30th November, 2026 – 10.00am

**XII DATE OF NEXT MEETING**

Monday 16th March, 2026 at 10.00am to be held remotely unless otherwise advised.

Councillor Gary HOLT, Chairperson.

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**REPORT TO:** TAY ROAD BRIDGE JOINT BOARD – 16 MARCH 2026

**REPORT ON:** OPERATIONAL RESTRICTIONS AND CLOSURES

**REPORT BY:** BRIDGE MANAGER

**REPORT NO:** TRB05-2026

## 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 November 2025 and 31 January 2026.

## 2.0 RECOMMENDATIONS

2.1 The Joint Board are asked to note the contents of this Report as at 31 January 2026.

## 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 November 2025 to 31 January 2026 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	66	3 h 19 min	3.02
Emergency Vehicles	16	3 h 38 min	13.62

4.1.2 **Full Bridge Closure**

<b>Reason</b>	<b>Number of Occasions</b>	<b>Total Duration (Hours and Minutes)</b>	<b>Average Duration (Minutes)</b>
Planned Maintenance	0	0	0
Emergency Vehicles	2	2 h	60

4.1.3 **High Winds Restrictions**

<b>Traffic Restricted</b>	<b>Number of Occasions</b>	<b>Total Duration (Hours and Minutes)</b>	<b>Average Duration (Minutes)</b>
Double Deck Buses	15	103 h 31 min	414.07
High Sided Vehicles	6	25 h 15 min	252.5
All Traffic	1	1 hr	60

4.1.4 **Summary Of Bridge Availability 1 November 2025 to 31 January 2026**

Full availability (No restrictions)	93.58
Partial Availability (Some restrictions)	6.28
No Availability (Full closure)	0.14

5.0 TRAFFIC COUNT DATA

5.1 Traffic Count Data from Dundee Ramps

	3 <sup>rd</sup> Quarter 2024	**4 <sup>th</sup> Quarter 2024	1 <sup>st</sup> Quarter 2025	2 <sup>nd</sup> Quarter 2025	3 <sup>rd</sup> Quarter 2025	4 <sup>th</sup> Quarter 2025
	*(Aug)	(Nov-Jan)	(Feb – Apr)	(May- Jul)	(Aug- Oct)	(Nov – Jan)
Northbound to West	5602	Not available	6276	6371	6566	5616
Northbound to East	7420	Not available	7248	7591	7689	6672
<b>Northbound Total</b>	<b>13022</b>	Not available	<b>13524</b>	<b>13962</b>	<b>14255</b>	<b>12288</b>
Southbound from West	5301	Not available	5581	5502	5666	5009
Southbound from East	8494	Not available	7905	8475	8792	7369
<b>Southbound Total</b>	<b>13795</b>	Not available	<b>13486</b>	<b>13977</b>	<b>14458</b>	<b>12378</b>
<b>Total AADT Traffic per Quarter</b>	<b>26817</b>	<i>Not available</i>	<b>27010</b>	<b>27939</b>	<b>28713</b>	<b>24666</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 - Annual Average Daily Total (\*AADT)**

<b>Year</b>	<b>Month</b>	<b>No. Pedestrians</b>	<b>No. Cyclists</b>	<b>Counter Provider &amp; AADT/Quarter</b>
<b>2024 3<sup>rd</sup> Quarter</b>		<b>245</b>	<b>194</b>	AADT/Quarter
2024	November	124	225	Cycle Scotland
	December	71	146	Cycle Scotland
2025	January	90	174	Cycle Scotland
<b>2024 4<sup>th</sup> Quarter</b>		<b>95</b>	<b>182</b>	AADT/Quarter
2025	February	233	98	Cycle Scotland
	March	235	154	Cycle Scotland
	April	275	189	Cycle Scotland
<b>2025 1<sup>st</sup> Quarter</b>		<b>248</b>	<b>147</b>	AADT/Quarter
2025	May	<i>Not recorded</i>	<i>Not recorded</i>	Cycle Scotland
	June	<i>Not recorded</i>	<i>Not recorded</i>	Cycle Scotland
	July	<i>Not recorded</i>	<i>Not recorded</i>	Cycle Scotland
<b>2025 2<sup>nd</sup> Quarter</b>		<b>N/A</b>	<b>N/A</b>	AADT/Quarter
2025	August	212	~211	Lidar Counter
	September	138	192	Lidar Counter
	October	108	155	Lidar Counter
<b>2025 3<sup>rd</sup> Quarter</b>		<b>153</b>	<b>186</b>	AADT/Quarter
<b>2025</b>	November	92	131	Lidar Counter
	December	84	96	Lidar Counter
<b>2026</b>	January	81	85	Lidar Counter
<b>2025 4<sup>th</sup> Quarter</b>		<b>86</b>	<b>104</b>	AADT/Quarter

\*AADT combines Northbound and Southbound counts

~The August 2025 average pedestrian count excludes an outlier number of 2,023 pedestrians who crossed the bridge on 17 August 2025 for the Kilt walk charity event.

**NOTE: Counts from August 2025 received via LIDAR technology at south entry point to bridge**

**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  
5 MARCH 2026**

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**ITEM No ...4.....**

**REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 16 MARCH 2026**

**REPORT ON: UPDATE ON ENGINEERING WORKS**

**REPORT BY: BRIDGE MANAGER**

**REPORT NO: TRB06-2026**

**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 will involve a series of short-term closures (0020 to 0500) over non-consecutive nights in April, May and June 2026 to allow systematic erection and dismantling of column cradle units.

**5.0 BACKGROUND**

5.1 The CP works were delayed from a summer 2025 start due to delays in receiving a Marine Licence, with works commencing on site on 6 October 2025. Erection of the scaffold system to permit access to all the columns on piers 2, 3 and 4 was completed in late November 2025. This access has allowed full removal of the failed CP overlay system from the upstream and downstream columns on Piers 2 and 3, along with the installation of new reference electrodes to the columns on pier 4. A new CP system has been installed to the columns on pier 2 and secured with a sprayed concrete wrap and compliance testing has been completed. Similar works are required to both columns on pier 3, with an anticipated completion by early April, after which the access system will be dismantled and cradle work preparations will commence thereafter. Full project completion is programmed for early July.

5.2 The delay in receiving the Marine Licence has resulted in the project slipping into financial year 2026/27 and Transport Scotland are aware of our requirement for a reprofile of our funding to conclude the contract.

5.4 The design of the new under-bridge inspection gantries is progressing following a delay in the design process due to UKCA conformity conditions. The structural design is programmed to be passed to a third party for checking in March and the hydraulic design is 95% completed. Fabrication and testing will follow, with installation

anticipated for Spring 2027. A Spring 2027 installation date will not affect the overall project expenditure but has resulted in a reprofiling of budget in financial years 2025/26, 2026/27 and 2027/28. Transport Scotland are aware of our requirement for multiple-year project funding to conclude this contract.

## **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  
5 MARCH 2026**

**REPORT TO:** TAY ROAD BRIDGE JOINT BOARD – 16 MARCH 2026  
**REPORT ON:** REVIEW OF STAFFING STRUCTURE AT THE TAY ROAD BRIDGE  
**REPORT BY:** BRIDGE MANAGER  
**REPORT NO:** TRB 07 – 2026

## 1 PURPOSE OF REPORT

- 1.1 The purpose of the report is to seek Board approval for changes to the staffing structure to ensure continued service delivery and support succession planning.

## 2 RECOMMENDATIONS

The Board are asked to approve the following structure changes as outlined in section 5.

- 2.1 One post of Electrical Design Technician be deleted.  
2.2 One post of Senior Bridge Operative be established.  
2.3 One post of Bridge Operative be established.

## 3 FINANCIAL IMPLICATIONS

The treasurer advises that the additional cost of these proposals can be met from the Revenue Budget.

## 4 IMPLICATIONS TO BRIDGE USERS

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

## 5 BACKGROUND

- 5.1 The current structure is attached at Appendix 1 and the proposed structure is attached at Appendix 2.  
5.2 The Electrical Design Technician retired on 31 December 2024 and the post has remained vacant on the structure since then while long term requirements were under review.  
5.3 Following review, it has been concluded that an Electrical Design Technician is not required as there are suitable arrangements in place to cover all specialist systems at the Tay Road Bridge. Therefore, it is proposed that this post be deleted from the structure.  
5.4 It has also been concluded that a Senior Bridge Operative is required to ensure continued service delivery. The job description for this new post has been evaluated and confirmed as Grade 5 - see Appendix 3.

- 5.5 To further support succession planning and service delivery it is proposed that an additional Bridge Operative post (see Appendix 4 for the job description for this post) reporting to the Senior Bridge Operative be established.
- 5.6 It is intended that recruitment for the Senior Bridge Operative will take place internally and this will likely result in an additional Bridge Operative (rota) vacancy. Both Bridge Operative vacancies will then be advertised internally in the first instance. Once internal recruitment has taken place any remaining vacancies will be advertised externally.

## 6. **POLICY IMPLICATIONS**

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

## 7. **CONSULTATIONS**

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

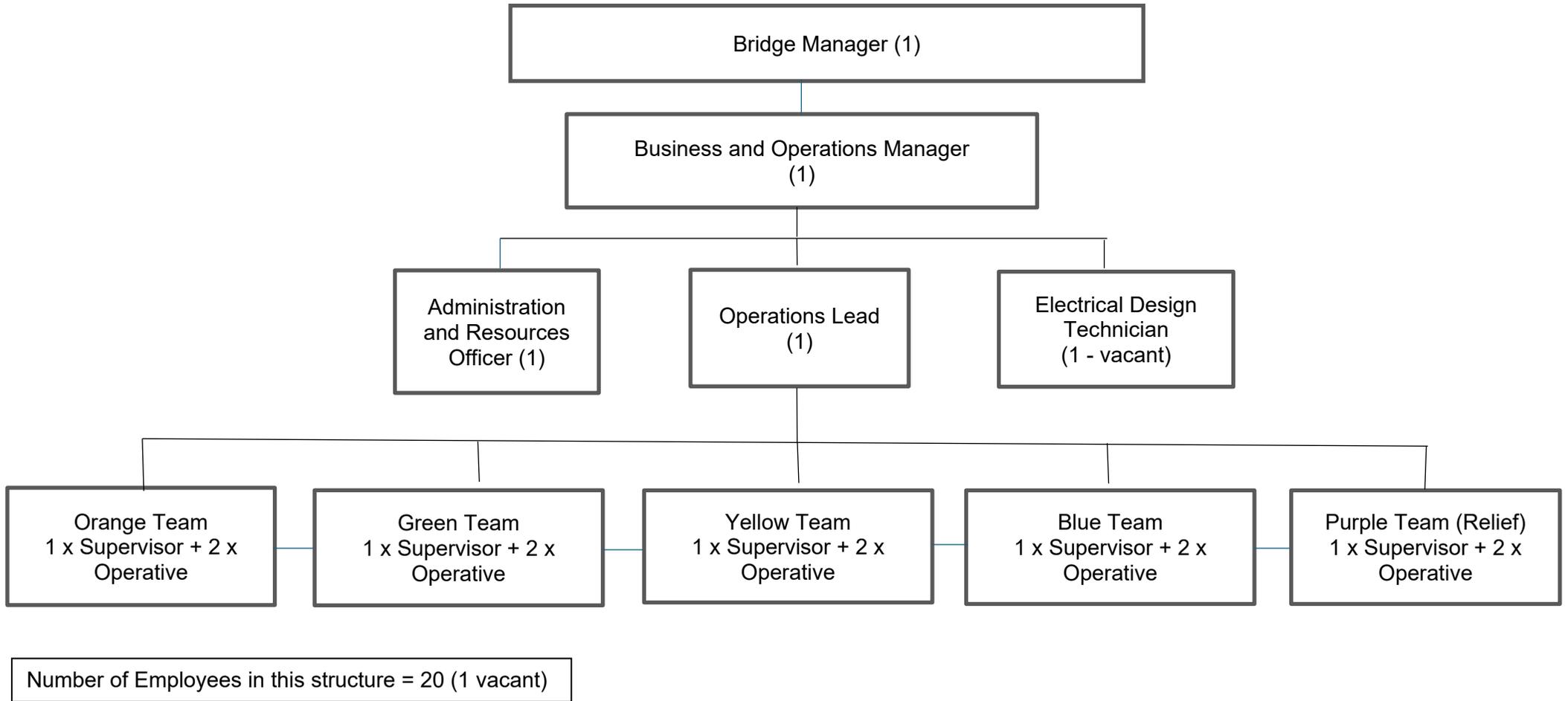
## 8. **BACKGROUND PAPERS**

- 8.1 None.

**ALAN HUTCHISON**  
**BRIDGE MANAGER**  
**5 MARCH 2026**

APPENDIX 1

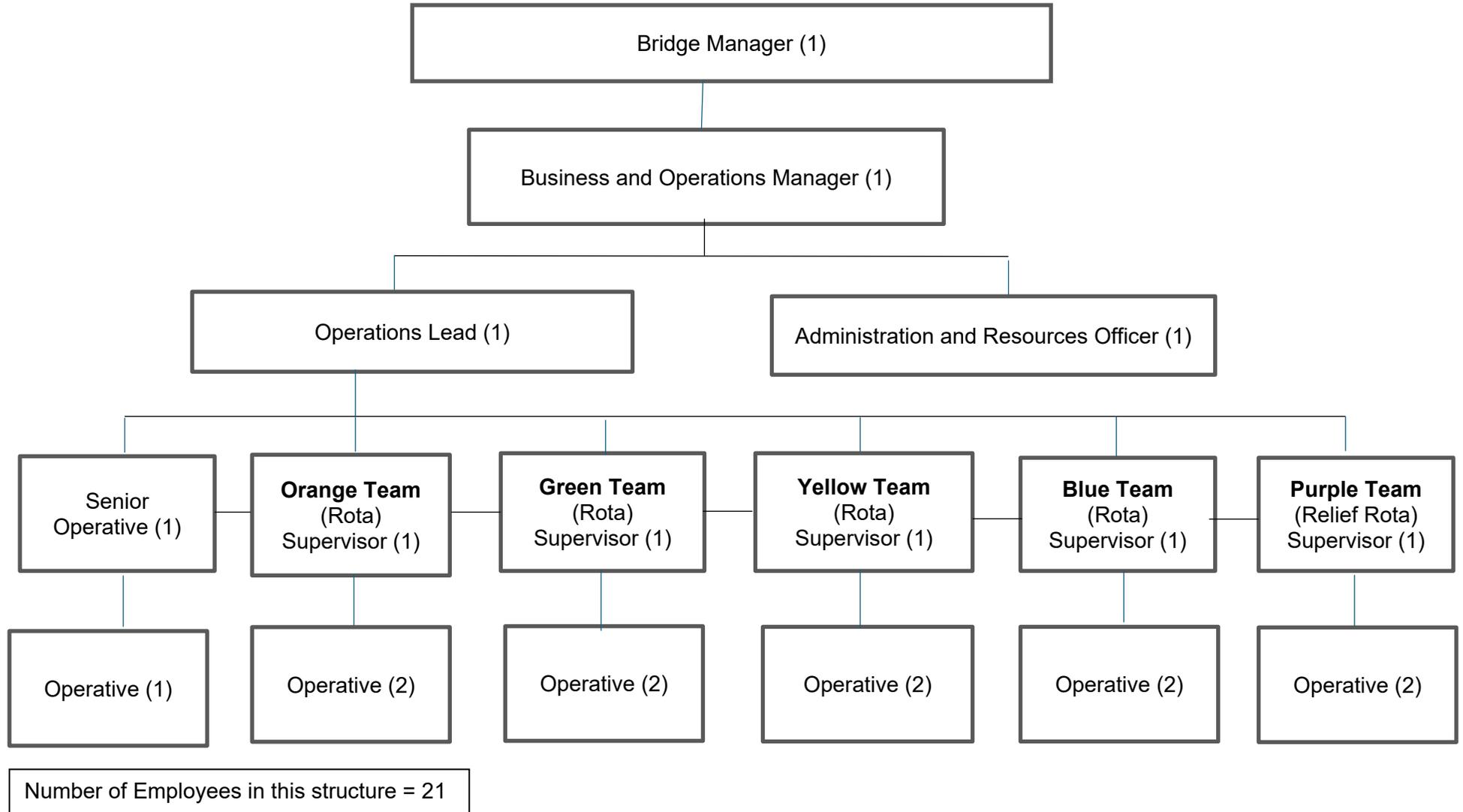
TAY ROAD BRIDGE  
ORGANISATION STRUCTURE – AT FEBRUARY 2026



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APPENDIX 2

**TAY ROAD BRIDGE  
PROPOSED ORGANISATION STRUCTURE – FROM MARCH 2026**



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**APPENDIX 3****JOB DESCRIPTION**

Post Title:	Senior Bridge Operative
Grade:	5
Responsible to:	Operations Lead
Responsible for:	Bridge Operative

**JOB PURPOSE**

Responsible for the control and safe passage of traffic on the bridge and its approaches by appropriately implementing written safe working procedures for dealing with emergency incidents, de-icing, and ploughing in order to safeguard TRBJB staff, visitors and all bridge users.

**PRINCIPAL WORKING CONTACTS**

Bridge Supervisor  
Bridge Operatives  
Operations Lead  
Business and Operations Manager  
Administration and Resources Officer

**MAIN DUTIES**

1. Assist the Operations Lead with the preparation of regular maintenance programmes.
2. Assist the Operations Lead with the efficient deployment and supervision of Tay Road Bridge Operatives.
3. Deputise for the Operations Lead as required to cover holiday and sickness absence.
4. Take responsibility for driving and operating an 18 Tonne Impact Protection Vehicle (as an advance sign vehicle driver and mobile lane closure operative) on the Tay Road Bridge, (classified as a High Speed Dual Carriageway), in accordance with Tay Road Bridge Safe Systems of Work to permit isolation of breakdowns, debris, accidents, and for other operational purposes as required.
5. Follow Tay Road Bridge Safe Systems of Work and drive bridge vehicles to apply, when instructed by the Bridge Supervisor, de-icing fluid and pellets to the Tay Road Bridge carriageway and approach ramps and Fife Car Park.
6. Follow Tay Road Bridge Safe Systems of Work and drive bridge vehicles to snow plough the bridge carriageway and approach ramps when instructed by the Bridge Supervisor.

7. Follow Tay Road Bridge Safe Systems of Work to drive bridge vehicles and remove debris and obstructions from the bridge carriageway and approach ramps.
8. Follow Tay Road Bridge Safe Systems of work to set up basic traffic management on the bridge by the installation of traffic cones, lights and signs during a bridge closure.
9. Sensitively deal with vulnerable people on the Bridge if required, and immediately contact the Bridge Supervisor for assistance. Confidently and accurately provide information about any incidents to the Bridge Supervisors to allow accurate recording of any such incidents.
10. Act as a first responder to members of the public requiring assistance on the bridge or in the access lift, and administer basic first aid as necessary until emergency services arrive.
11. Operate telephones, emergency telephone switchboard and two way radio as required in the execution of duties, to include direct liaison with members of the public over the phone and in person.
12. Responsible for safe operation and fault reporting on equipment and plant issued e.g. patrol vans, de-icing bowser and spreader, fire extinguishers, flashing lights, etc.
13. Carry out security checks/patrols on the Bridge and associated property and communicate effectively with the Bridge Supervisor and Police to recognise and accurately report suspicious and dangerous behaviour.
14. Assist the Bridge Supervisor in making an on-site assessment of carriageway conditions to allow instruction on the application of de-icing agents to the bridge carriageway and all approach ramps.
15. Clean mess rooms, public toilets, collect litter and empty public litter bins in accordance with risk assessments and procedures.
16. Responsible for the completion of a daily patrol report sheet to detail all events and actions taken throughout the shift and list any damage to bridge property, vandalism, and any maintenance requirements for property and equipment.
17. Patrol van duties including washing of vehicle and daily check of equipment on designated checklist and immediately report any missing or defective items.
18. Daily check of bridge vehicles and immediately report any defects to the Bridge Supervisor.
19. Carry out ground maintenance duties in accordance with Tay Road Bridge Safe Systems of Work, to include grass cutting using a drive on 4x4 tractor, Petrol Lawn Mowers and Strimmers and other appropriate hand tools.
20. Generally assist the Bridge Supervisor in the safe and efficient operation of the bridge.
21. Inspect and maintain safety equipment.
22. The safe operation of the gantries for inspection and maintenance as per Tay Road Bridge procedures.
23. Oversee safe systems of work for all contractors appointed to work on any aspect of the bridges assets, including those working from the gantries and on the carriageway.
24. Assist with the general maintenance, painting and servicing of the gantries.

25. Demonstration of duties including the operation of the gantries to new employees.
26. Operate power washing equipment to clean the bridge paintwork.
27. Labouring.
28. Attend traffic accidents and breakdowns and assist with traffic control during high winds.
29. Ensure safe operation of plant and equipment at all times with responsibility for the safety of the workforce and the public.
30. Operate powered hand tools, minor plant and machinery as required and in accordance with Tay Road Bridge procedures.
31. Work at height; work over water; work in all locations on the structure, in exposed positions and enclosed spaces; work on a live roadway.
32. Basic general inspection of the bridge to assist bridge inspectors in the execution of duties.
33. Undertake basic pot-hole and concrete patch repairs.

#### **OTHER DUTIES**

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

Date: 5 January 2026

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### PERSON SPECIFICATION – SENIOR BRIDGE OPERATIVE

	ESSENTIAL REQUIREMENTS	DESIRABLE REQUIREMENTS	METHOD OF ASSESSMENT
PROFESSIONAL/ EDUCATIONAL QUALIFICATIONS	<p>3 national 4's, or equivalent, at level 3 or above</p> <p>IOSH Working Safely Certificate or equivalent</p> <p>LGV HGV – Truck Driver Class 2 (category C)</p>	Operators Ticket for National Highway Sector Scheme (NHSS) 12A/B	Application Form Certificates
RELEVANT WORK/OTHER EXPERIENCE	<p>Knowledge and experience in health and safety matters</p> <p>Experience of working in an outdoor environment</p> <p>Experience of working in a relevant field</p> <p>Experience in dealing with members of the public</p> <p>Experience of ground maintenance and use of associated hand tools/machinery</p> <p>Experience of working in a roads maintenance environment</p>	<p>CSCS Training</p> <p>Relevant CITB Training</p> <p>Experience of working in a supervisory capacity</p>	Application Form Interview References
PARTICULAR SKILLS/ABILITIES	<p>Ability to work unsupervised or as part of a team</p> <p>Ability to cover reasonable distance on foot</p>		Application Form Interview References
PERSONAL QUALITIES	<p>Ability to take and follow instruction from others</p> <p>Ability to take responsibility for your own safety and that of others</p> <p>Good time keeping</p>		Application Form Interview References

	<p>Ability to use initiative</p> <p>Capable of working under pressure</p> <p>Ability to work in a team environment and work with people at all levels</p> <p>Show attention to detail</p> <p>Ability to deal with conflicting demands</p>		
<p>ANY ADDITIONAL JOB RELATED REQUIREMENTS</p>	<p>Full EU driving licence</p> <p>Ability to work on a shift basis, and work unsociable hours and overtime</p> <p>Competent in the operation and use of the Tay Road Bridge Gantries and have the ability to train others to undertake and pass a test to confirm competence</p> <p>Ability to work outdoors, at height, in confined spaces, on gantries and other access arrangements</p> <p>Ability to undertake training to drive and operate an 18 Tonne Impact Protection Vehicle</p>	<p>Category B + E</p>	<p>Application Form Interview</p>

**APPENDIX 4****JOB DESCRIPTION**

Post Title: Bridge Operative  
Grade: 4  
Responsible to: Senior Bridge Operative  
Responsible for:

**JOB PURPOSE**

Responsible for the control and safe passage of traffic on the bridge and its approaches by appropriately implementing written safe working procedures for dealing with emergency incidents, de-icing, and ploughing in order to safeguard TRBB staff, visitors and all bridge users.

**PRINCIPAL WORKING CONTACTS**

Bridge Supervisor  
Senior Bridge Operative  
Operations Lead  
Business and Operations Manager  
Administration and Resources Officer

**MAIN DUTIES**

- 1 Take responsibility for driving and operating an 18 Tonne Impact Protection Vehicle (as an advance sign vehicle driver and mobile lane closure operative) on the Tay Road Bridge, (classified as a High Speed Dual Carriageway), in accordance with Tay Road Bridge Safe Systems of Work to permit isolation of breakdowns, debris, accidents, and for other operational purposes as required.
- 2 Follow Tay Road Bridge Safe Systems of Work and drive bridge vehicles to apply, when instructed by the Bridge Supervisor, de-icing fluid and pellets to the Tay Road Bridge carriageway and approach ramps and Fife Car Park.
- 3 Follow Tay Road Bridge Safe Systems of Work and drive bridge vehicles to snow plough the bridge carriageway and approach ramps when instructed by the Bridge Supervisor.
- 4 Follow Tay Road Bridge Safe Systems of Work to drive bridge vehicles and remove debris and obstructions from the bridge carriageway and approach ramps.
- 5 Follow Tay Road Bridge Safe Systems of work to set up basic traffic management on the bridge by the installation of traffic cones, lights and signs during a bridge closure.

- 6 Sensitively deal with vulnerable people on the Bridge if required, and immediately contact the Bridge Supervisor for assistance. Confidently and accurately provide information about any incidents to the Bridge Supervisors to allow accurate recording of any such incidents.
- 7 Act as a first responder to members of the public requiring assistance on the bridge or in the access lift, and administer basic first aid as necessary until emergency services arrive.
- 8 Operate telephones, emergency telephone switchboard and two way radio as required in the execution of duties, to include direct liaison with members of the public over the phone and in person.
- 9 Responsible for safe operation and fault reporting on equipment and plant issued e.g. patrol vans, de-icing bowser and spreader, fire extinguishers, flashing lights, etc.
- 10 Carry out security checks/patrols on the Bridge and associated property and communicate effectively with the Bridge Supervisor and Police to recognise and accurately report suspicious and dangerous behaviour.
- 11 Assist the Bridge Supervisor in making an on-site assessment of carriageway conditions to allow instruction on the application of de-icing agents to the bridge carriageway and all approach ramps.
- 12 Clean mess rooms, public toilets, collect litter and empty public litter bins in accordance with risk assessments and procedures.
- 13 Responsible for the completion of a daily patrol report sheet to detail all events and actions taken throughout the shift and list any damage to bridge property, vandalism, and any maintenance requirements for property and equipment.
- 14 Patrol van duties including washing of vehicle and daily check of equipment on designated checklist and immediately report any missing or defective items.
- 15 Daily check of bridge vehicles and immediately report any defects to the Bridge Supervisor.
- 16 Carry out ground maintenance duties in accordance with Tay Road Bridge Safe Systems of Work, to include grass cutting using a drive on 4x4 tractor, Petrol Lawn Mowers and Strimmers and other appropriate hand tools.
- 17 Generally assist the Bridge Supervisor in the safe and efficient operation of the bridge.
- 18 Inspect and maintain safety equipment.
- 19 The safe operation of the gantries for inspection and maintenance as per Tay Road Bridge procedures.

- 20 Oversee safe systems of work for all contractors appointed to work on any aspect of the bridges assets, including those working from the gantries and on the carriageway.
- 21 Assist with the general maintenance, painting and servicing of the gantries.
- 22 Demonstration of duties including the operation of the gantries to new employees.
- 23 Operate power washing equipment to clean the bridge paintwork.
- 24 Labouring.
- 25 Attend traffic accidents and breakdowns and assist with traffic control during high winds.
- 26 Ensure safe operation of plant and equipment at all times with responsibility for the safety of the workforce and the public.
- 27 Operate powered hand tools, minor plant and machinery as required and in accordance with Tay Road Bridge procedures.
- 28 Work at height; work over water; work in all locations on the structure, in exposed positions and enclosed spaces; work on a live roadway.
- 29 Basic general inspection of the bridge to assist bridge inspectors in the execution of duties.
- 30 Undertake basic pot-hole and concrete patch repairs.

## **OTHER DUTIES**

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

Date: 3 March 2026

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## PERSON SPECIFICATION – BRIDGE OPERATIVE

	ESSENTIAL REQUIREMENTS	DESIRABLE REQUIREMENTS	METHOD OF ASSESSMENT
PROFESSIONAL/ EDUCATIONAL QUALIFICATIONS	3 national 4's, or equivalent, at level 3 or above	LGV HGV – Truck Driver Class 2 (category C)  Operators Ticket for National Highway Sector Scheme (NHSS) 12A/B  IOSH Working Safely Certificate, or equivalent	Application Form Certificates
RELEVANT WORK/OTHER EXPERIENCE	Knowledge and experience in health and safety matters  Experience of working in an outdoor environment  Experience of working in a relevant field	Experience of vehicle recovery  Experience in dealing with the public  CSCS Training  Relevant CITB Training  Experience of ground maintenance and use of associated hand tools/machinery  Experience of working in construction/ maintenance/ roads	Application Form Interview References
PARTICULAR SKILLS/ABILITIES	Ability to work unsupervised or as part of a team  Ability to cover reasonable distance on foot		Application Form Interview References
PERSONAL QUALITIES	Ability to take and follow instruction from others  Ability to take responsibility for your		Application Form Interview References

	<p>own safety and that of others</p> <p>Good time keeping</p> <p>Ability to use initiative</p> <p>Capable of working under pressure</p> <p>Ability to work in a team environment and work with people at all levels</p> <p>Show attention to detail</p> <p>Ability to deal with conflicting demands</p>		
<p>ANY ADDITIONAL JOB RELATED REQUIREMENTS</p>	<p>Full EU driving licence</p> <p>Undertake training in the operation and use of the Tay Road Bridge Gantries and be prepared to undertake and pass a test to confirm competence</p> <p>Ability to work outdoors, at height, in confined spaces, on gantries and other access arrangements</p> <p>Ability to undertake training to drive and operate an 18 Tonne Impact Protection Vehicle</p>	<p>Category B + E</p>	<p>Application Form Interview</p>

**ITEM No ...6.....**

**REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 16 MARCH 2026**

**REPORT ON: MAINSTREAMING THE EQUALITY DUTY 2025 - 2029**

**REPORT BY: THE BRIDGE MANAGER**

**REPORT NO: TRB 08 -2026**

**1 PURPOSE OF REPORT**

To seek Joint Board approval for the publication on the Tay Road Bridge web site of a Mainstreaming Equality Report 2025 - 2029.

**2 RECOMMENDATION**

The Committee are asked to approve the publication of the Mainstreaming Equality Report 2025 - 2029, attached as Appendix A.

**3 FINANCIAL IMPLICATIONS**

There are no direct financial implications arising from this report.

**4 BACKGROUND**

The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 places a specific duty on the Tay Road Bridge Joint Board to publish a report on Mainstreaming the Equality Duty and publish equality outcomes and employee information every two years.

**5 POLICY IMPLICATIONS**

- 5.1 This report has been screened for any policy implications in respect of Sustainability, Strategic Environmental Assessment, Anti-Poverty, Equality Impact Assessment and Risk Management. There are no major implications.

**6 CONSULTATION**

The Clerk, Treasurer and Engineer have been consulted and are in agreement with the content.

**7 BACKGROUND PAPERS**

None.

**ALAN HUTCHISON  
BRIDGE MANAGER  
5 MARCH 2026**

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Tay Road Bridge

## TAY ROAD BRIDGE JOINT BOARD

# Mainstreaming Equality Report 2025 - 2029

<b>Document Ref</b>	TRB 17 (2025)
<b>Reviewed by</b>	Ross Craig (DCC)
<b>Review Date</b>	13 January 2026

<b>Approved by</b>	Alan Hutchison
<b>Approval date</b>	9 February 2026
<b>Next Review Due</b>	December 2027

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## CONTENTS

ITEM		PAGE
1	Introduction.....	3
2	Progress .....	4
3	Assessing the Impact and Reviewing Policies and Practices.....	4
4	Equality and Diversity Training.....	4
5	Equality Outcomes .....	4-5
6	Occupational Segregation.....	5
7	Equal Pay Statement.....	5
8	Employee Equality Monitoring.....	6
9	New Equality Outcomes Introduction.....	18
Appendix 1 Tay Road Bridge Joint Board Equality Outcomes Review 2021-2025		
Appendix 2 Details of Employee Monitoring Data		
Appendix 3 Tay Road Bridge Joint Board Equality Outcomes 2025 - 2029		

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## 1.0 Introduction

The mainstreaming equality report supersedes and builds upon the work taken forward in meeting the equality outcomes set out in the Tay Road Bridge Joint Board's Mainstreaming Equality Report 2021-2025. Appendix 1 confirms the actions taken to complete the equality outcomes noted in the 2021 - 2025 report.

The Equality Act 2010 (the Act), which harmonised and replaced previous equalities legislation came into force on 5 April 2011. The Act placed a general equality duty on public authorities to pay due regard to the need to:

- eliminate discrimination;
- promote equality of opportunity; and
- foster good relations across the range of protected characteristics.

The general equality duty expanded the range of those protected under equality

legislation to include the following protected characteristics of age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex and sexual orientation. The equality duty also covers marriage and civil partnerships, regarding eliminating unlawful discrimination in employment.

The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 places a specific duty on the Tay Road Bridge Joint Board to:

- Publish a report on the progress it has made to make the equality duty integral to the exercise of its functions so to better perform that duty.
- Assess the impact of proposed new or revised policies and practice against the needs of the general equality duty.
- Publish a set of equality outcomes which it considers will enable it to better perform the Equality Duty. (Publish new equality outcomes every 2 years).
- Publish a report on the composition, recruitment, development and retention of employees with respect to the number and relevant protected characteristics of employees.
- Publish its equality reports in a manner that is accessible to the public.
- As far as practicable equality reports should use existing public performance reporting systems.
- Report every 2 years on the progress made to achieve the equality outcomes.
- Have due regard that relevant public procurement agreements, conditions should include considerations to enable the Tay Road Bridge Joint Board to better perform the equality duty.

## 2.0 **Progress**

Mainstreaming Equality: The Tay Road Bridge Joint Board's commitment to mainstreaming equality is best demonstrated by its actions to integrate equality into all its mainstream planning structures from the Senior Management Level to front line delivery of service. This is taken forward by:

- Ensuring timely and appropriate reporting of the Equality Duty.
- Identifying gaps in meeting our Equality Duty and make appropriate recommendations.
- Promoting the engagement of people with protected characteristics in service planning.
- Reporting and advising the Tay Road Bridge Joint Board Members and Senior Board Officers on equalities.

The TRBJB team have made changes to infrastructure and in-house procedures between 2021 and 2025 that have improved equality matters. This has included the installation of new safety signage to the walkway across the full length of the bridge and the introduction of a Trauma Risk Management (TRiM) framework that allows the TRBJB to support staff effectively after any incident. The TRBJB have also adopted the E-Learning modules that are offered to all Dundee City Council employees and this has helped raise awareness of the protected characteristics. A bespoke training course covering the common types of personality disorders was also made available to all staff in 2025 and was delivered by a senior health practitioner from NHS Scotland.

## 3.0 **Assessing the Impact and Reviewing Policies and Practices**

All policies adopted by the Tay Road Bridge Joint Board are assessed for their impact on Equalities issues by means of Equalities Impact Assessments (EQIA) where appropriate using Dundee City Council guidance.

## 4.0 **Equality and Diversity Training:**

The Tay Road Bridge is committed to providing ongoing Equality and Diversity Awareness training for all staff. Staff are made aware of equalities issues as part of the induction process and further specific training provided via third party trainers and e-learning modules to support staff as required and determined through Employee Development Reviews.

The Tay Road Bridge Joint Board Elected Members are briefed in the Equality Act Duties by Officers from their own Council.

## 5.0 **Equality Outcomes**

The Tay Road Bridge Joint Board's Equality Outcomes 2025-2029 are set out in Appendix 3 of this report.

Outcome number 1 aims to maintain the awareness of mental health issues throughout the TRBJB workforce and has been chosen to build on the training delivered previously around stress management, mindfulness, and resilience to make sure that staff feel equipped to maintain a healthy lifestyle.

Outcome 2 looks to improve the website to make it more modern and engaging and ensure it does not disadvantage any one user group. The website must provide easy to access, accurate and up-to-date bridge status for all user groups. Prior to release of a new website, consideration will be given to sharing it with third sector organisations and local community groups to obtain feedback and allow TRBJB management to make further improvements as may be necessary before release.

Outcome number 3 focuses on maintaining staff awareness and providing up-to-date information to aid understanding about all the protected characteristics and how and why different types of discrimination are against the law.

Outcome number 4 will build on the development of the bio-diversity project by helping us to deliver targeted community engagement through schools and colleges. The long-term aim, or rationale for this project, is to help people disassociate the bridge as a cluster point for self-harm and replace it with the understanding that the bridge is a safe community asset.

## 6.0 **Occupational Segregation**

The majority of posts are traditionally occupied by men, although all jobs are open to men and women and their descriptions reflect this.

## 7.0 **Equal Pay Statement**

The Tay Road Bridge Joint Board is committed to the principle that all our employees should receive equal pay for doing equal work, or work of equal value. The Tay Road Bridge Joint Board is also an equal opportunities employer and positively values the different backgrounds, perspectives and skills that a diverse workforce brings. The Tay Road Bridge Joint Board is committed to review it's pay and grading structure on a regular basis in line with appropriate guidance and take appropriate remedial action if necessary.

## 8.0 **Employee Equality Monitoring**

### Duties

The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 requires all listed public authorities to take steps to gather information on the composition of the authorities workforce and information on recruitment, development and retention of employees relating to the relevant protected characteristics.

The public sector equality duty covers the following characteristics: age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex and sexual orientation.

The purpose of the legislation is to ensure that public authorities:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct that is prohibited by the Equality Act 2010.
- Advance equality of opportunity between people who share a protected characteristic and those who do not.

### Information

The information detailed in this report had been completed from several different and independent information systems, including recruitment records.

The Equality Act requires local authorities to report on the composition of the authorities' employees.

For data protection purposes no record of less than five has been reported in the attached appendices.

### Non-Disclosure of Equality Information

The following levels of non-disclosure of information from existing employees were recorded:

Topic	Non Disclosure Rate
Disability	0%
Race	0%
Religion and Belief	20%
Sexual Orientation	0%
Marriage and Civil Partnership	0%

### Recruitment

The statistics gleaned from the Equalities Questionnaire attached to the applications are given in Appendix 2.

### Further Action

Equality monitoring issues will be reported to the Tay Road Bridge Joint Board as per the Single Equalities Scheme and any resulting actions will be taken by the Senior Officers of the Board.

Appendix 1

**Tay Road Bridge Joint Board  
Equality Outcomes  
2021 – 2025**

**Assessment at End of Period**

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### Equality Outcomes 2021 – 2025, End of Period Assessment

No.	Outcome	Actions	Completion	Key Successes	Key Challenges
1	Increase awareness of mental health issues throughout the Tay Road Bridge work force.	Roll out initiatives: Develop a mindfulness programme for employees. To continue to support the delivery of relaxation programmes to staff. Rollout Manager’s awareness training on mental health	All actions completed over period of plan	Roll out of e-learning was smooth and delivery of in-person awareness training around personality disorders was well received and helpful for staff dealing with vulnerable people on the bridge	Delivering in-person awareness to all staff due to shift working.
2	Bridge information is accessible in suitable mediums for all groups	Engage and consult with local communities to eliminate disadvantage. Give consideration to designing a public questionnaire regarding the new website to gather information to check service delivery is effective to all groups as hoped and improve as required.	All actions ongoing over period of plan. More work is required from 2026	Website was updated and launched in 2021 and was checked for accessibility by Dundee City Council and was deemed to be accessible for user groups.	Questionnaire was not delivered due to challenges around reaching a wide audience after X removed the ability to embed posts on website. Technology/social media is changing very quickly and website will need another refresh in 2026 to keep up to date.
3	Increase knowledge and understanding of staff about religion and belief in the workplace to demonstrate inclusivity.	Consider formal training for managers and staff to raise awareness and understanding.	All actions completed ongoing over period of plan	Roll out of e-learning was smooth.	N/A

No.	Outcome	Actions	Target Date	Key Successes	Key Challenges
4	Increase awareness of hidden disabilities to Tay Road Bridge work force	Consider formal training for managers and staff to raise awareness and understanding.	All actions completed ongoing over period of plan	Roll out of e-learning was smooth.	N/A
5	Raise awareness and understanding regarding sexual orientation and gender reassignment	Use flag poles fixed to the Tay Road Bridge Walkway to fly flags that demonstrate our commitment to supporting communities, e.g. transgender flag, and explain the reasoning behind the flags on our social media pages and website	All actions completed over period of plan	Roll out of e-learning was smooth.	N/A
6	Increase awareness that the bridge walkway / Dundee is a safe crossing for commuting or social enjoyment.	Deliver signage on the bridge walkway that is universally understood, and work with the third sector to help with initiatives that promote healthy living, both from physical and mental standpoints	All actions ongoing over period of plan. More work is required from 2026	New colourful signs were delivered in 2022 to promote safety messaging across the bridge. The biodiversity project also progressed in our Fife landfall. The bridge's new Instagram account also positively promotes what we do and engagement is increasing month on month.	Gaining delivery of information boards was protracted and is still ongoing. These are important to inform public about our objectives. The tree growth has also been disappointing, in part due to vandalism of saplings.

## Appendix 2 – Equalities Statistics 1 January to 31 December 2025

Please note for all tables:

*Sub-sets of less than five have not been published.*

*This ensures compliance with the Data Protection Act. Sub-sets of less than five are reported as "\*\*".*

<b>TRB Grades</b>	<b>Men</b>	<b>Women</b>
3-6	18	*
7-9		*
10-12		
Above 12	*	

### Commentary on Gender Pay Gap for year 1 January to 31 December 2025

The Tay Road Bridge has structured pay grades, a small workforce and is disproportionately staffed by males. Using median pay figures across the organisation the gender pay gap shows that women earn 19.44% more than men. However, this does not adequately reflect the organisation. If the work forces hourly pay rates are split into quarters, arranged in order of highest earners to lowest earners, the following mean pay gaps are reported:

**Top Quarter Earners** – Men earn 5.43% more than women. This means for every pound a man earns, a woman earns 94 pence.

**Upper Middle Quarter Earners** – Calculation of a gender pay gap is not applicable because no women work in this quarter.

**Lower Middle Quarter Earners**– There is no gender pay gap in this quarter; men and women earn the same hourly pay.

**Lower Quarter Earners** – Calculation of a gender pay gap is not applicable because no women work in this quarter.

**Table 2 Job Applicants and Existing Employees broken down by Age for 1 January to 31 December 2025**

Age	Employees in post	Job Applications	Successful Applicants	Part Time - Employees	Full Time - Employees	Training & Development	Annual Employee Development Review	Employees Lodging Grievance	Employees Subject to Disciplinary Procedures	Leavers excl. Dismissals
Up to 20		*								
21 - 30	*	23	*		*	*	*			
31 - 40	*	34	*		*	*	*			
41 - 50	*	35			*	*	*			
51 - 60	12	33	*		12	12	12		*	
61 - 70	*	*			*	*	*			*
No Entry		*								

No Entry - Applicant/Employee chose not to answer this question

Please note that the Tay Road Bridge has had no “Dismissals” for the period 1 January to 31 December 2025

**Table 3 Job Applicants and Existing Employees broken down by Disability for 1 January to 31 December 2025**

	Employees in post	Job Applications	Successful Applicants	Part Time - Employees	Full Time - Employees	Training & Development	Annual Employee Development Review	Employees Lodging Grievance	Employees Subject to Disciplinary Procedures	Leavers excl. Dismissals
Age										
Yes	*	*			*	*	*			
Yes-No Entry										
Yes- Sensory Impairment										
Yes-Physical Impairment										
Yes-Longstanding Illness or Health Condition										
Yes- Mental Health Condition										
Yes-Other										
Yes-Learning Disability or Cognitive Impairment										
Yes-Prefer not to Answer										
No	19	105	*		19	19	19			*
Prefer Not to Answer		25								
No Entry (Chose not to answer)										

**Table 4 Job Applicants and Existing Employees broken down by Race for 1 January to 31 December 2025**

Race	Employees in post	Job Applications No	Successful Applicants	Part Time - Employees	Full Time - Employees	Training & Development	Annual Employee Development Review	Employees Lodging Grievance	Employees Subject to Disciplinary Procedures	Leavers excl. Dismissals
African-(Inc.Scottish/British)	*				*	*	*			
Asian-Bangladeshi (Inc.Scottish/British)										
Asian-Chinese (Inc.Scottish/British)										
Asian-Indian (Inc.Scottish/British)										
Asian-Other (Inc.Scottish/British)										
Asian-Pakistani (Inc.Scottish/British)	*	*			*	*	*			
Caribbean or Black - Black (Incl.Scottish/British)										
Caribbean or Black - Caribbean (Inc.Scottish/British)										
Caribbean or Black - Other (Inc.Scottish/British)										
Gypsy/Traveller										
Mixed or Multiple Ethnic Group										
No Entry										
Arab-Other (Inc.Scottish/British)										
Arab-Arab (Inc.Scottish/British)										
Other Ethnic Background										
Prefer Not to Answer										
White-Eastern European		*								
White-Irish										
White-Other British	*	10			*	*	*			
White-Other White Ethnic Group										
White-Scottish	16	118	*		16	16	16			*

**Table 5 Job Applicants and Existing Employees broken down by Gender for 1 January to 31 December 2025**

Gender	Employees in post	Job Applications	Successful Applicants	Part Time - Employees	Full Time - Employees	Training & Development	Annual Employee Development Review	Employees Lodging Grievance	Employees Subject to Disciplinary Procedures	Leavers excl. Dismissals
Female	*	*			*	*	*			
Male	18	124	*		18	18	18			*
No Entry										
Other										
Prefer Not to Answer										

**Table 6** Job Applicants and Existing Employees broken down by Religion or Belief for 1 January to 31 December 2025.

Religion or Belief	Employees in post	Job Applications	Successful Applicants	Part Time - Employees	Full Time - Employees	Training & Development	Annual Employee Development Review	Employees Lodging Grievance	Employees Subject to Disciplinary Procedures	Leavers excl. Dismissals
Buddhist										
Church of Scotland	*	16	*		*	*	*			
Hindu		*								
Jewish										
Muslim										
No Entry										
None		88	*							
Other Christian		*								
Other Religion or Belief										
Prefer Not to Answer										
Roman Catholic		17			*	*	*			*
Sikh										

Table 7

**Job Applicants and Existing Employees broken down by Sexual Orientation  
1 January to 31 December 2025 (details of all existing employees not known)**

	Employees in post	Job Applications	Successful Applicants	Part Time - Employees	Full Time - Employees	Training & Development	Annual Employee Development Review	Employees Lodging Grievance	Employees Subject to Disciplinary Procedures	Leavers excl. Dismissals
Gender										
Hetrosexual/Straight		124								
Bi-sexual										
Gay		*								
Lesbian										
Prefer Not to Answer		*								

**Table 8 Job Applicants and Existing Employees broken down by Marriage/Civil Partnership for 1 January to 31 December 2025**

Mariage/Civil Partnership	Employees in post	Job Applications	Successful Applicants	Part Time - Employees	Full Time - Employees	Training & Development	Annual Employee Development Review	Employees Lodging Grievance	Employees Subject to Disciplinary Procedures	Leavers excl. Dismissals
Married/Civil Partnership	12	56	*		12	12	12			
Single	*	67	*		*	*	*			
Living with Partner	*	*			*	*	*			*
Divorced/Separated	*	*			*	*	*			
Widowed		*								
Prefer Not to Answer		*								

## 9.0 **Equality Outcomes Introduction**

The Tay Road Bridge Joint Board welcome this opportunity to present our new outcomes for 2025 to 2029. All partially achieved outcomes from the 2021 – 2025 plan have been incorporated into the outcomes and actions set in this plan. The new outcomes reflect our strategic mission of providing the travelling public with a safe, reliable and efficient crossing through the operation, maintenance and improvement of the Tay Road Bridge. The Board recognises the importance of the crossing to the region and understand the reliance users place on the bridge to live their lives normally and fully. Where appropriate, consultation with users will form part of the improvement planning and we will look to engage meaningfully with key stakeholders to ensure we achieve our outcomes as set out in this plan.

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Appendix 3

**Tay Road Bridge Joint Board  
Equality Outcomes  
2025 – 2029**

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## Equality Outcomes 2025 – 2029

No.	Outcome	Actions	Target Date
1	Maintain awareness of mental health issues throughout the Tay Road Bridge work force	Maintain staff access to up-to-date information and continue rolling out in person bridge manager staff briefings and make sure annual reviews cover staff welfare. Management will continue to engage with local health and social care partnerships (Fife and Dundee) and third sector organisations, such as Hope Point, RNLI and all the emergency services.	All actions ongoing over period of plan
2	Bridge information is accessible in suitable mediums for all groups	Look to upgrade website to make it more modern and engaging, including consideration of adding more detailed and up to date information regarding factors affecting the crossing and easy to find planned works information. Engage with bridge users following rollout to monitor its effectiveness and gain feedback for continuous improvement. This will be sought via press release/through our website.	All actions ongoing over period of plan. Website delivery 2026 to coincide with 60 <sup>th</sup> anniversary of bridge.
3	Maintain knowledge of equality, diversity and human rights within work force.	Maintain staff access to up-to-date information and continue rolling out in person bridge manager staff briefings and annual reviews. Keep staff informed of up to date e-learning that might be available and ensure that all mandatory learning is undertaken.	All actions ongoing over period of plan

No.	Outcome	Actions	Target Date
4	Increase awareness that the bridge walkway / Dundee is a safe crossing for commuting or social enjoyment.	Continue to work with St. Andrew's Botanical Garden to promote the biodiversity project – look to engage with schools to raise awareness and develop visits/classroom work. Look to continue positive promotion of this on Instagram.	All actions ongoing over period of plan
5.	Improve diversity of workforce	Staff structure changes to include Monday to Friday day working opportunities within existing revenue budget.	June 2026

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

**REPORT TO:** TAY ROAD BRIDGE JOINT BOARD – 16 MARCH 2026

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

**REPORT BY:** BRIDGE MANAGER

**REPORT NO:** TRB 09-2026

**1.0 PURPOSE OF REPORT**

1.1 This report is in response to the Internal Audit Report, reference 2026/03, prepared by the Board's Internal Auditor, Henderson Loggie, on Health and Safety. 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

**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 2025 – 2028 (Report No. TRB 22-2025 presented at September 2025 Board meeting) is reviewed at least annually by Senior Management in conjunction with Henderson Loggie to take account of any changes in the Board's risk profile. This 2025/26 review is reported in Henderson Loggie's Internal Audit Annual Plan 2025/26 (Report No. TRB 22-2025) and identified Health and Safety as an area of risk to the Board. Review of this area of risk was carried out by Henderson Loggie in February 2026 to obtain reasonable assurance that the related control environment is operating effectively, ensuring risk is maintained at a reasonable level.

**5.0 REPORT****5.1 Internal Auditor's Report 2026/03**

Action points identified are categorised as follows:

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

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

Priority 3 – Routine, less significant actions not requiring urgent action  
Number of Actions – 2

Overall, the report concluded that the systems met control objectives and provided a Good Level of Assurance.

## 5.2 Priority 3 Action Points

- 5.2.1 The following recommendations in report reference 2026/03 Health and Safety was agreed:
- 5.2.2 The Joint Board should strengthen the clarity and transparency of future PI reporting by ensuring that the PI Summary Report clearly states when it was finalised and approved and any inspection limitations recorded in individual PI reports are reflected in the Summary Report, including a brief explanation of the reason for restricted access and confirmation of how and when the outstanding inspection will be completed.
- 5.2.3 The Bridge Manager should ensure that any key decisions or actions agreed during informal operational oversight meetings between the Bridge Manager and Engineer to the Joint Board are formally recorded. As a minimum, a brief note or action log should be retained summarising key inspection updates discussed and decisions taken or agreed next steps; and any matters requiring escalation to the Joint Board or inclusion in formal quarterly reporting.

## 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  
5 MARCH 2026**

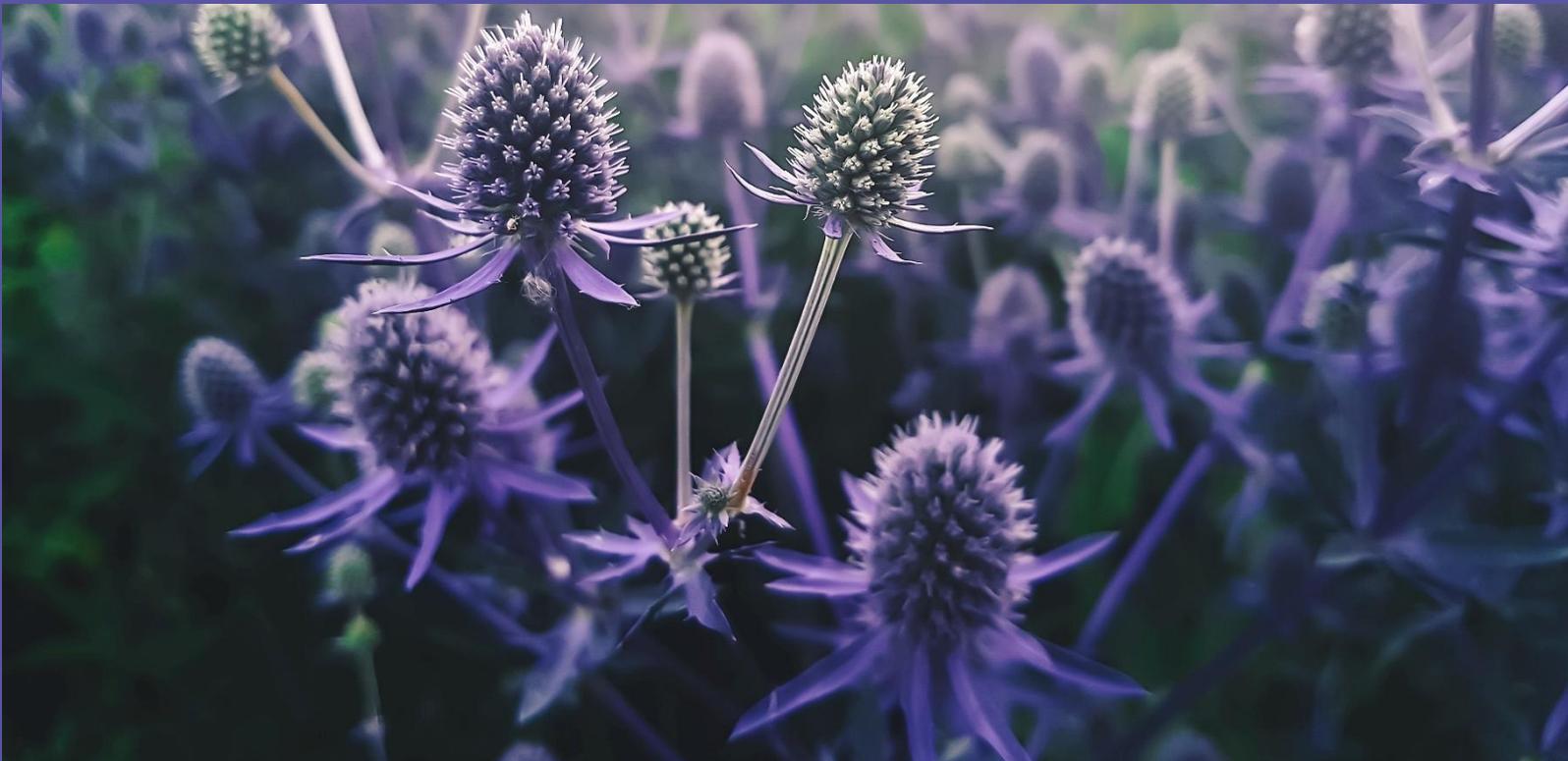
# Tay Road Bridge Joint Board

## Health & Safety

Internal Audit report No: 2026/03

Draft issued: 12 February 2026

Final issued: 16 February 2026



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## Contents

		<b>Page</b>
<b>Section 1</b>	<b>Management Summary</b>	
	<ul style="list-style-type: none"> <li>• Overall Level of Assurance</li> <li>• Risk Assessment</li> <li>• Background</li> <li>• Scope, Objectives and Overall Findings</li> <li>• Audit Approach</li> <li>• Summary of Main Findings</li> <li>• Acknowledgements</li> </ul>	1 1 1 2 2 3 3
<b>Section 2</b>	<b>Main Findings and Action Plan</b>	<b>4 - 9</b>

### 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.
-------------	----------------------------------

### Risk Assessment

This review focused on the controls in place to mitigate the following risks on the Tay Road Bridge Joint Board's ("the Joint Board") Risk Register (as at December 2025):

- Health & Safety – Risk that TRBJB has inadequate arrangements to protect those from whom it has a duty of care (Risk Score: 16 – Amber);
- Statutory and Legislative Compliance – Risk that TRBJB fails to operate in accordance with law, regulation and statutory guidelines (Risk Score: 12 – Amber); and
- Property and Infrastructure Assets – Risk of loss of operational capability through loss of bridge/buildings (Risk Score: 10 – Amber).

### Background

As part of the Internal Audit programme at the Joint Board for 2025/26 we carried out a review of the systems in place for Health & Safety. 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 and management that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

The effective management of planned inspections and maintenance is fundamental to ensuring the safety, reliability, and long-term resilience of the bridge infrastructure. The Joint Board has statutory responsibilities to undertake inspections in accordance with Transport Scotland requirements and the Design Manual for Roads and Bridges, and strong governance over these activities is essential to demonstrate compliance and informed asset stewardship. Given the age and strategic importance of the structure, a robust inspection regime supports early identification of emerging defects, reduces the likelihood of unplanned operational disruption, and helps ensure that maintenance activity is prioritised appropriately within available resources. This review is therefore significant in providing assurance that the systems and oversight arrangements in place continue to support safe and effective operations and that key infrastructure-related risks are being managed proactively.

## Scope, Objectives and Overall Findings

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

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

Objective	Findings			
	Level of Assurance	1	2	3
We sought to obtain reasonable assurance that:		No. of Agreed Actions		
1. 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.	Good	0	0	1
2. The Joint Board's asset management lifecycle plan supports proactive and risk-based maintenance.	Good	0	0	0
3. The Joint Board has adequate governance structures and controls to oversee maintenance and inspection activities.	Good	0	0	1
<b>Overall Level of Assurance</b>	<b>Good</b>	<b>0</b>	<b>0</b>	<b>2</b>
		System meets control objectives.		

## Audit Approach

From discussion with the Bridge Manager and review of procedural documentation, we identified the internal controls in place and compared these with expected controls. We then undertook a walkthrough of the systems used to track, record and store inspection documentation to confirm our understanding of how inspection activity is managed in practice. This was followed by sample testing of General, Principal and specialist inspection reports to confirm that inspection cycles were met and that internal controls were operating effectively. Any areas where expected controls were absent or where controls could be strengthened have been highlighted within this report.

## Summary of Main Findings

### Strengths

- General, Principal, scour and special inspections are carried out in accordance with Design Manual for Roads and Bridges (DMRB) CS450 and the Joint Board's Structural Inspection Requirements.
- Inspection intervals for all sampled Principal Inspections (PI) met the required six-year cycle, with a clear rationale for General Inspection (GI) timing during major works.
- Inspection records demonstrate the use of appropriate methods and access arrangements, with limitations documented where applicable.
- Inspection findings are consistently used to inform maintenance planning, capital phasing and investment prioritisation.
- Quarterly Engineering Updates and Transport Scotland liaison meetings provide regular reporting and external oversight of inspection-related issues.
- The Asset Management Plan (AMP) and Asset Management Lifecycle Plan (AMLCP) provide a structured lifecycle planning framework.
- Roles and responsibilities for inspection oversight are clearly defined between the Bridge Manager and Engineer to the Joint Board

### Weaknesses

- The 2025 PI Summary Report was issued with a date that pre-dated the completion of one of the component inspections, which may create ambiguity for readers regarding whether the full PI cycle had been completed at the time of reporting. An access limitation noted in one component PI report (Plaza Concrete Deck) was not reflected in the PI Summary Report, which may reduce clarity for readers relying on the summary to understand the completeness of the inspection cycle.
- Informal operational discussions between the Bridge Manager and Engineer to the Joint Board are not routinely documented.

## Acknowledgments

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



## Main Findings and Action Plan

### **Objective 1: 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 Design Manual for Roads and Bridges (DMRB), specifically CS 450, sets out the minimum inspection standards for highway structures, including the scope and methodology of General Inspections (GI), Principal Inspections (PI), and the requirements for scour and special inspections. While the updated DMRB framework enables a risk-based approach to inspection intervals, the conservative position remains the historic standard of Principal Inspections every six years and General Inspections every two years.

Evidence shows that the Joint Board applies a hybrid approach to inspection planning. The legacy intervals (six-year PI and two-year GI) continue to form the baseline inspection cycle, with risk-based adjustments made where supported by engineering judgement. An example of this includes the timing of bearing inspections, which were deferred to coincide with cathodic protection works due to access limitations and a documented low-risk condition assessment. General Inspections are conducted annually, which exceeds the DMRB minimum and reflects the Joint Board's own Structural Inspection Requirements.

Documentation reviewed confirmed that GIs and PIs are undertaken in line with the methodologies expected under CS 450. This includes:

- General Inspections incorporate both walkway-based and boat-based examinations, covering all visible elements including parapets, piers, columns, deck slabs, joints, and walkway structures.
- Principal Inspections are carried out using hands-reach inspection, delamination tap-testing, gantry access and internal box girder examination. Where internal areas are inaccessible (e.g., spans 1–3), this is recorded and justified within the reporting.
- Scour inspections are undertaken through multibeam bathymetric surveys at a six-year interval, consistent with the Joint Board's Structural Inspection Requirements.
- Special inspections, such as abseil inspections of piers and columns, are carried out in defined cycles or where specific deterioration mechanisms require further investigation.

The evidence reviewed confirmed that inspection outputs reflect the scope required both by DMRB and the Joint Board's own inspection standards, and that limitations and access constraints are documented appropriately.

External specialists are commissioned where inspections require specialist qualifications, methods or equipment that are not held in-house. This includes areas such as coating assessment, rope-access concrete inspections, specialist bathymetric surveying, and structural bearing investigations. This approach is consistent with DMRB requirements that inspections be undertaken by competent personnel and aligns with the Joint Board's recorded inspection arrangements.



**Objective 1: 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 (Continued).**

A sample of inspections from previous cycles was reviewed to confirm that GIs and PIs had been completed within the expected DMRB and Joint Board intervals. All sampled PIs were undertaken within the expected six-year cycle, including inspections of scour, abutments, plaza structures and main spans. The most recent GI was completed in May 2025, with the previous full GI recorded in 2021. While this exceeds the Joint Board's annual GI expectation, the Bridge Manager provided a clear and documented rationale: inspection activity during 2023-24 was incorporated into the major deck resurfacing and concrete repair works, supported by a resident engineer on site and supplemented by targeted GI-level visual checks of piers and columns in 2024, providing sufficient oversight of structural condition during this period. A full GI was reinstated once major works concluded, with the next GI scheduled for 2026. Overall, the sampled evidence confirmed that the required PI cycles are being met in practice, and the approach taken to GI planning during major works was reasonable and appropriately risk-based.

Based on the evidence reviewed, including confirmation that inspection intervals have been met in practice, the inspection activities undertaken by the Joint Board are consistent with the requirements set out in DMRB and the Joint Board's own Structural Inspection Requirements. Inspections are planned and delivered in accordance with the established inspection cycle, with risk-based adjustments applied where justified by engineering assessment. The methodologies used for General, Principal, scour and special inspections align with the prescribed technical standards, and the use of specialist contractors is appropriate where specific competencies or access methods are required.



**Objective 1: 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 (Continued).**

Observation	Risk	Recommendation	Management Response		
<p>Review of the 2025 PI reporting identified that the PI Summary Report is dated October 2025, while the PI for the Plaza Concrete Deck was completed in November 2025. It was explained that the Summary Report was drafted in October but not finalised and approved until November or December 2025. However, the earlier date on the document creates ambiguity regarding the completeness of the PI cycle at the point of approval.</p> <p>In addition, the Plaza Concrete Deck PI report records areas where parts of the underdeck could not be inspected due to access restrictions arising from ongoing cathodic protection works. These limitations, along with the requirement to complete the remaining inspection when access becomes available, were not reflected within the PI Summary Report.</p>	<p>If summary level PI reporting does not clearly indicate when inspections were completed or where access limitations existed, there is a risk that the Joint Board may not have full visibility of the inspection status of all structural elements when considering asset condition and maintenance planning.</p>	<p><b>R1</b> The Joint Board should strengthen the clarity and transparency of future PI reporting by ensuring that:</p> <ul style="list-style-type: none"> <li>the PI Summary Report clearly states when it was finalised and approved; and</li> <li>any inspection limitations recorded in individual PI reports are reflected in the Summary Report, including a brief explanation of the reason for restricted access and confirmation of how and when the outstanding inspection will be completed.</li> </ul>	<p><b>Point 1:</b> Agreed. The Bridge Manager will ensure that future PI summary reports clearly identify the date of approval and not the date when drafting of the report commenced.</p> <p><b>Point 2:</b> Noted and agreed.</p> <p><b>To be actioned by:</b> Bridge Manager</p> <p><b>No later than:</b> Next PI report cycle</p> <table border="1" data-bbox="1585 986 2089 1058"> <tr> <td data-bbox="1585 986 1832 1058">Grade</td> <td data-bbox="1832 986 2089 1058">3</td> </tr> </table>	Grade	3
Grade	3				



**Objective 2: The Joint Board's asset management lifecycle plan supports proactive and risk-based maintenance.**

The recently updated AMP defines asset management as a strategic approach for allocating resources to achieve optimal long-term value and asset performance. It sets out the Joint Board's objectives of operating and maintaining the structure in a safe and serviceable condition, maximising availability, and minimising disruption to users. It also establishes governance expectations, including annual review and update of the Plan, responsibilities of the Engineer to the Joint Board and Bridge Manager, and the use of lifecycle planning as an essential tool for evidence-based decision-making.

The AMLP complements the AMP by providing the detailed operational framework through which lifecycle planning is delivered. It includes:

- A register of structural, electrical, mechanical and ancillary components, with sub-element descriptions and asset quantities.
- A comprehensive description of inspection practices, frequencies and access requirements, aligned to the Well-Managed Highway Infrastructure Code of Practice.
- Defined lifecycle expectations and next anticipated renewal dates for key structural elements such as expansion joints, bearings and surfacing.
- A rolling three-year capital programme, and a ten-year capital plan, detailing major maintenance, renewal and improvement projects.
- Sections covering investment history, future forecasting, risk management, procurement arrangements and performance reporting.

Evidence examined as part of testing under Objective 3 below, provides strong assurance that inspection outputs and risk factors are actively driving the Joint Board's maintenance planning and prioritisation in practice. Quarterly Engineering Updates routinely report on the status of General and Principal Inspections, emerging defects, and the implications of findings for capital programme timing. These reports also highlight where inspection access issues or statutory consents affect phasing, demonstrating that condition-related constraints are clearly understood and acted upon. Transport Scotland liaison minutes further evidence the use of inspection findings to inform investment discussions, including escalation of works where deterioration has been observed and the re-profiling of budgets where risk factors (such as winter working or gantry delays) require amendments to project timing. Likewise, the narrative accompanying the ten-year capital plan references component condition, design-life considerations and inspection findings when setting out the justification and prioritisation for major schemes.

Taken together, the documentation and supporting evidence demonstrate that the Joint Board has effective arrangements in place for proactive lifecycle planning. Maintenance and investment decisions are clearly informed by inspection activity, engineering judgement and an understanding of asset condition and risk.

As a point for ongoing consideration, the AMP highlights that it is a controlled document subject to annual review. Ensuring this review cycle remains visible in future Joint Board reporting would strengthen assurance that the AMP continues to reflect current inspection findings, emerging risks and updates to the broader operating context.

### **Objective 3: The Joint Board has adequate governance structures and controls to oversee maintenance and inspection activities.**

Operational responsibility for delivering the programme of general, principal and special inspections sits with the Bridge Manager, who undertakes or oversees inspection work and maintains associated documentation. Strategic oversight is provided by the Engineer to the Joint Board, who holds ultimate responsibility for the condition and safety of the structure. The Bridge Manager confirmed that inspection findings and emerging issues are routinely shared with the Engineer, with whom he communicates on an almost daily basis.

Beyond internal oversight, the organisation engages with key external stakeholders. Transport Scotland liaison meetings provide a mechanism for independent review of inspection-driven capital needs and wider project risks, with formal minutes supporting the evidence trail. The Engineer to the Joint Board's participation in principal and specialist inspections, offers an additional layer of technical assurance.

Inspection outputs and resulting maintenance priorities are routed to the Joint Board through capital planning processes. Proposed projects arising from inspections are submitted for approval and reported through routine capital monitoring, providing Joint Board oversight of inspection-led investment decisions. This approach aligns with good governance practice for transparent upward reporting.

#### **Capital Planning**

We noted that inspection evidence clearly drives the prioritisation and timing of capital works. The 10-Year Capital Plan shows capital projects scheduled on the basis of structural condition, including reclassification of the navigation span bearing replacement from "must-do" to "critical" following deterioration identified during the 2025 Principal Inspection. The Plan also incorporates life-cycle-based renewals, validated by inspection outputs.

Quarterly capital reporting further demonstrates how inspection findings influence adjustments to project phasing and expenditure, particularly where access constraints or new condition assessments require re-profiling. Capital requirements are also discussed with Transport Scotland at liaison meetings, ensuring external scrutiny of inspection-driven work programmes and funding alignment.

#### **Quarterly Reporting to the Joint Board**

The Joint Board receives consistent quarterly oversight through standing Engineering Works Updates and Operational Restrictions and Closures reports. These provide assurance on inspection activity, progress against inspection cycles, operational impacts, and emerging structural risks. For example, reports in 2025 highlighted progress with principal inspections, access delays, and the implications for capital phasing. The minutes reviewed for 2024-2025 show that such reports have been consistently noted by the Joint Board, demonstrating regular visibility of inspection-related issues.

#### **Transport Scotland Liaison Meetings**

Formal liaison meetings with Transport Scotland offer a structured channel for external oversight. Minutes from August and November 2025 demonstrate that these meetings cover capital project updates, inspection impacts, licensing delays and project risks. Inspection findings are discussed directly; for example, the confirmation of degradation at piers 30 to 34 during the 2025 PIs informed continued prioritisation of associated works. These meetings also support budget re-profiling in response to inspection-related delays, reinforcing financial transparency and accountability.



**Objective 3: The Joint Board has adequate governance structures and controls to oversee maintenance and inspection activities (Continued).**

Observation	Risk	Recommendation	Management Response		
<p>The Bridge Manager and Engineer to the Joint Board meet or speak informally on a near-daily basis to discuss inspection progress, emerging defects, and decisions relating to inspection planning and bridge maintenance. These discussions play a significant role in shaping inspection priorities, interpreting inspection findings, and informing capital planning. However, these meetings are not routinely minuted, or formally recorded, creating a gap in the governance and audit trail for key decisions.</p>	<p>Without a documented record of key operational discussions, decisions taken in relation to statutory inspections, defect assessments, or maintenance prioritisation may not be clearly evidenced. This reduces transparency and limits the Joint Board's ability to demonstrate effective oversight.</p>	<p><b>R2</b> The Bridge Manager should ensure that any key decisions or actions agreed during informal operational oversight meetings between the Bridge Manager and Engineer to the Joint Board are formally recorded. As a minimum, a brief note or action log should be retained summarising:</p> <ul style="list-style-type: none"> <li>• key inspection updates discussed;</li> <li>• decisions taken or agreed next steps; and</li> <li>• any matters requiring escalation to the Joint Board or inclusion in formal quarterly reporting.</li> </ul>	<p>The capital plan and engineering updates are discussed and agreed between all Board officers and Bridge Manager before papers are formally submitted to the Joint Board. However, agree that it would be sensible to make notes of the regular meetings that take place between Engineer to the Board and myself to strengthen decision making justification.</p> <p><b>To be actioned by:</b> Bridge Manager</p> <p><b>No later than:</b> Immediately, as required.</p> <table border="1" data-bbox="1590 1077 2089 1153"> <tr> <td data-bbox="1590 1077 1832 1153">Grade</td> <td data-bbox="1834 1077 2089 1153">3</td> </tr> </table>	Grade	3
Grade	3				



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**ITEM No ...8.....**

**REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 16 MARCH 2026**

**REPORT ON: REVENUE MONITORING – 10 MONTHS TO 31 JANUARY 2026**

**REPORT BY: THE TREASURER**

**REPORT NO: TRB 1-2026**

**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 January 2026.

**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 to break-even against the Revenue Budget based on the financial information available at 31 January 2026 (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 2026/2027 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.
- 3.5 If the projected break-even is realised then the General Fund Reserve will remain at £1,053,000 at 31 March 2026. This level of retained reserves is subject to negotiation with the Scottish Government. It is noted that £1,000,000 has previously been reported as a prudent level of reserves.
- 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.
- 3.7 Details of current variances against budget headings are detailed below;
- 3.8 An underspend of (£7k) is projected in relation to Administration Staff Costs. This is as a result of the pay rise being lower level than was originally budgeted for. This is offset by minor overspends in supplies and services £5k, relating to increased cost of insurance £4k and miscellaneous expenditure £1k.

- 3.9 An underspend of (£18k) is projected in relation to Operations Staff Costs, relating to an over provision for the staff pay rise combined with minor slippage.
- 3.10 A projected overspend of £23k is projected in relation to the Bridge' maintenance, relating to provisions for electrical works. There are also small overspends in Plant and Equipment property costs totalling £3k, mainly due to additional generator materials and maintenance costs. In addition, there is a projected overspend of £1k against the Bridge's grounds maintenance budget as a result of increased charges.
- 3.11 Miscellaneous Income - There is a projected over recovery of income of £7k in respect of 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**

**09 MARCH 2026**

**TAY ROAD BRIDGE JOINT BOARD****REVENUE MONITORING AS AT 31 JANUARY 2026**

	Revenue Budget 2025/26 £	Expenditure to 31 January 2026 £	Final Projection 2025/26 £	Variance from Budget £	Paragraph Reference
<b>EXPENDITURE</b>					
<u>Administration</u>					
Staff Costs	247,369	200,576	240,369	(7,000)	3.8
Property Costs	88,500	55,047	88,500	-	
Supplies and Services	193,295	144,083	198,295	5,000	3.8
Transport Costs	700	76	700	-	
Third Party Payments	228,290	44,681	228,290	-	
	758,154	444,463	756,154	(2,000)	
<u>Operations</u>					
Staff Costs	1,086,069	889,640	1,068,069	(18,000)	3.9
Supplies and Services	10,190	6,348	10,190	-	
	1,096,259	895,988	1,078,259	(18,000)	
<u>Plant and Equipment</u>					
Property Costs	34,250	16,290	37,250	3,000	3.10
Supplies and Services	195,600	96,774	195,600	-	
Transport Costs	33,950	14,021	33,950	-	
Third Party Payments	2,000	977	2,000	-	
	265,800	128,062	268,800	3,000	
<u>Bridge Maintenance</u>					
Property Costs	56,600	46,798	57,600	1,000	3.10
Supplies and Services	42,000	12,896	65,000	23,000	3.10
	98,600	59,694	122,600	24,000	
<b>GROSS EXPENDITURE</b>	2,218,813	1,528,206	2,225,813	7,000	
<b>INCOME</b>					
Scottish Government Revenue Grant	2,200,000	1,508,082	2,200,000	-	
Interest on Revenue Balances	3,500	-	3,500	-	
Kiosk Rent	10,213	7,660	10,213	-	
Miscellaneous	5,100	12,464	12,100	7,000	3.11
<b>GROSS INCOME</b>	2,218,813	1,528,206	2,225,813	-	
<b>TOTAL NET DEFICIT / (SURPLUS) MET FROM GENERAL RESERVE BALANCES</b>	0	0	0	0	

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

	<b>Strategic Objective</b>	<b>2025/2026 Budget £</b>	<b>Expenditure 31 Jan 2026 £</b>	<b>2025/2026 Projected £</b>
1	Meeting User Expectations	894,053	810,572	883,053
2	Fiscally Sustainable	333,430	72,031	333,430
3	Transparent Governance and Clear Decision-Making Processes	75,800	1,765	75,800
4	A Modern, Diverse and Well-Trained Workforce	3,000	8,088	3,000
5	Quality and Standards	<u>912,530</u>	<u>635,749</u>	<u>930,530</u>
	<b>TOTAL GROSS EXPENDITURE</b>	<b><u>2,218,813</u></b>	<b><u>1,528,205</u></b>	<b><u>2,225,813</u></b>

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**REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 16 MARCH 2026**  
**REPORT ON: CAPITAL MONITORING - 10 MONTHS TO 31 JANUARY 2026**  
**REPORT BY: THE TREASURER**  
**REPORT NO: TRB 2-2026**

## **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 January 2026.

## **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 £4,511,000 (i.e. a reduction of £3,064,000 compared to the original approved budget) based on the financial ledger information up to 31 January 2026 and this will be funded from 2025/2026 Capital Grant of £4,511,000. The 2025/26 grant award notes, "Ministers recognise that, in the normal course of business funded bodies will have to award contracts which will run over several years, and often beyond the period covered by the Spending Review. Where such contracts are entered into in accordance with agreed policies and plans, Ministers recognise that there is an obligation on the Scottish Government to continue to provide the necessary funding. Where contracts for significant spend across Spending Review periods are to be entered in to, funded bodies should ensure that Scottish Ministers are advised and have an opportunity to consider such proposals in advance of firm commitments being given". The Board Officer's and Bridge Manager met with Transport Scotland Officials on 4 November to discuss the TRBJB's current financial position.
- 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 requirement of additional Capital Grant in 2026/2027 of £3,144,000.
- 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:

	<b>£000</b>
<b><u>Slippage from 2024/2025:</u></b>	
None	-
<b><u>Budget Adjustments:</u></b>	
New Gantries	(2,490,000)
Cathode Protection (CP) Replacement	(654,000)
Carriageway Resurfacing (Retention)	5,000
Miscellaneous Projects	75,000
<b>Total Budget Adjustments</b>	<b>(3,064,000)</b>
<b><u>Slippage to 2026/2027:</u></b>	
New Gantries	(2,490,000)
Cathode Protection (CP) Replacement	(654,000)
<b>Total Slippage</b>	<b>(3,144,000)</b>

- 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. Without the licence the programmed capital works could not proceed. The Marine Licence was issued on 30 September 2025, with the delay creating a significant degree of slippage. This has been increased further due to the works being pushed into the winter months.
- 4.5 Carriageway Resurfacing - £105,000 – This relates to retentions and will be expended in 2025/2026. The final calculations for retentions are £5,000 above the initial £100,000 budget estimate made at the start of the 2025/26 financial year.
- 4.6 Cathodic Protection (CP) Replacement - £1,846,000 – The delay in the Marine Licence has pushed back £654,000 of spend back into 2026/27. The final cash flow for the completed project is estimated at £2,849,000 an increase of £179,000 from the budget approved by the board (£2,670,000). The increase is in the main due to costs associated with programming delays and increased winter working.
- 4.7 New Gantries: The original 2025/2026 budgeted spend was £4,800,000. The contractors, Spencer Bridge Engineering, provided an updated cashflow showing a reduced spend in 2025/26 of £2,310,000. This is a reduction of £2,490,000 from the original budget. Based on the latest information provided by contractors Spencer Bridge Engineering the total project cost remains unchanged at £5,640,000.
- 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 has been increased £175,000. This budget is used for several smaller projects. The increase mainly relates to electrical works £100,000 and also includes new traffic lights, fire doors and lighting column and walkway barrier repairs.
- 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 £4,511,000 a reduction of £3,064,000, which will be funded from the current year's Scottish Government grant of £7,575,000. The capital programme for 2026/27 will include a request for a Scottish Government grant that includes £3,144,000 to cover the underspend in 2025/2026.
- 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**

**09 MARCH 2026**

TAY ROAD BRIDGE JOINT BOARDAPPENDIX ATABLE 1: CAPITAL EXPENDITURE MONITORING - 10 MONTHS TO 31 JANUARY 2026

<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 January 2026 £000</u>	<u>Projected Outturn 2025/26 £000</u>	<u>Variance from Budget £000</u>
									-
Carriageway Resurfacing	1	100	-	5	-	105	-	105	-
Cathodic Protection (CP) Replacement	5	2,500	-	(654)	654	1,846	2	1,846	-
New Gantries	5	4,800	-	(2,490)	2,490	2,310	634	2,310	-
Gantry – Miscellaneous	5	25	-	-	-	25	-	25	-
Miscellaneous Projects	5	100	-	75	-	175	12	175	-
Vehicle Replacement	5	50	-	-	-	50	-	50	-
<b>Total Gross Expenditure</b>		<b><u>7,575</u></b>	<b><u>-</u></b>	<b><u>(3,064)</u></b>	<b><u>3,144</u></b>	<b><u>4,511</u></b>	<b><u>648</u></b>	<b><u>4,511</u></b>	<b><u>-</u></b>
<b>Funded by:</b>		<b><u>£000</u></b>	<b><u>£000</u></b>	<b><u>£000</u></b>	<b><u>£000</u></b>	<b><u>£000</u></b>	<b><u>£000</u></b>	<b><u>£000</u></b>	<b><u>£000</u></b>
Capital Grant		7,575	-	(3,064)	3,144	4,511	648	4,511	-
<b>Total Funding</b>		<b><u>7,575</u></b>	<b><u>-</u></b>	<b><u>(3,064)</u></b>	<b><u>3,144</u></b>	<b><u>4,511</u></b>	<b><u>648</u></b>	<b><u>4,511</u></b>	<b><u>-</u></b>

TABLE 2: Unapplied Capital Grant Projected Carry Forward:

	<b><u>£000</u></b>
<u>Add: Projected Capital Grant Received 2025/2026</u>	4,511
<u>Less: Projected Capital Grant Utilised 2025/2026</u>	(4,511)
	-
<b>Unapplied Capital Grant Carried Forward to 2026/2027</b>	<b><u>-</u></b>

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LINKING THE 2025/2026 CAPITAL BUDGET MONITORING TO THE BOARD'S STRATEGIC OBJECTIVES

<b>Strategic Objective</b>	<b><u>Capital Budget 2025/2026 £000</u></b>	<b><u>Revised Capital Budget 2025/2026 £000</u></b>	<b><u>Actual Expenditure to 31 Jan 2026 £000</u></b>	<b><u>2025/2026 Projected £000</u></b>
1 Meeting User Expectations	100	105	-	105
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>4,406</u>	<u>648</u>	<u>4,406</u>
<b>TOTAL GROSS EXPENDITURE</b>	<b><u>7,575</u></b>	<b><u>4,511</u></b>	<b><u>648</u></b>	<b><u>4,511</u></b>

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**ITEM No ...10.....**

**REPORT TO: TAY ROAD BRIDGE JOINT BOARD - 16 MARCH 2026**

**REPORT ON: REVENUE BUDGET 2026/2027 TO 2028/2029**

**JOINT REPORT BY: TREASURER AND BRIDGE MANAGER**

**REPORT NO: TRB 03-2026**

## **1.0 PURPOSE OF REPORT**

- 1.1 To appraise Board Members on the proposed revised Tay Road Bridge Revenue Budget for the financial years 2026/2027 to 2028/2029.

### **2.1.1 RECOMMENDATIONS**

- 2.1 It is recommended that the Board approves the revised Revenue Budget for 2026/2027, subject to the level of grant funding being approved by the Scottish Parliament in March 2026, and notes the provisional Revenue Budget for 2027/2028 and 2028/2029.

## **3.0 FINANCIAL IMPLICATIONS**

- 3.1 The Board's 2026/2027 Revenue Budget shows a breakeven position assuming receipt of the Revenue Grant from the Scottish Government of £2.200m. It should be noted the 2025/2026 Revenue Budget is projecting a breakeven position. The effect of this projected breakeven position in 2025/2026 and the projected breakeven position of the 2026/2027 budget results in a projected General Reserve balance of £1.053m as at 31 March 2027.

## **4.0 REVENUE BUDGET 2026/2027 TO 2028/2029**

- 4.1 The budget for staff costs includes an estimated provision for the pay increase of 3.5% for the financial year 2026/2027 and 4% for the financial years 2027/2028 and 2028/29. The budget takes into consideration the effects of staff turnover whereby leavers who were employed at the top of their salary scales have been replaced by new starters who are employed at the lowest increment on the salary scale. It also takes account of the increased Scottish Living Wage.
- 4.2 The triennial actuarial valuation of the Tayside Pension Fund was carried out in 2023 and took effect from 1 April 2024. This valuation exercise resulted in a reduced employer's contribution rate of 15.7% (previously 17%).
- 4.3 No inflationary increase for non-staff costs has been allowed for in the 2026/2027 Revenue Budget. A 3% general inflationary increase on non-staff costs have been allowed for in 2027/2028 and 2028/2029 and specific allowances have been made for anticipated increases or decreases in individual budgets in each of the three financial years. In the main the increases relate to Service Level Agreements.
- 4.4 The three yearly Revenue Budget has been prepared in accordance with previous years' budgets. A copy of the detailed Revenue Budget 2026/2027 to 2028/2029 is enclosed at Appendix A.
- 4.5 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 gross expenditure of the Revenue Budget 2026/2027 to 2028/2029 to each of the Board's five current strategic objectives.

- 4.6 The Scottish Government's Comprehensive Budget announcement took place on 13 January 2026 however the Comprehensive Budget still requires to be approved by the Scottish Parliament in March 2026. Indicative discussions with Transport Scotland suggest the funding requirement for 2026/2027 will be met with a flat cash settlement of £2.200m. It should be noted there is no guarantee this level of funding will be maintained in future years.

## 5.0 RESERVES AND BALANCES

- 5.1 Section 12(1) of the Local Government in Scotland Act 2003 states that "It is the duty of a local authority to observe proper accounting practices". CIPFA have previously issued guidance on Local Authority Reserves and Balances (including updates in November 2008 and July 2014), and this guidance is considered to constitute proper accounting practice. The key requirements of the guidance, as they affect the Board, are two-fold:

- i the setting out of a clear protocol covering the purpose, utilisation, management, control and review of reserves and balances.
- ii the inclusion in the annual budget report of a statement on reserves and balances detailing the proposed strategy over the budget period, after taking into account the strategic, operational, and financial risks facing the Board.

- 5.2 The Board agreed report TRB 25-2009 Guidance on Reserves and Balances on 14 December 2009. This report included a protocol for the operation of the Board's Reserves and Balances, thereby addressing the first key requirement detailed in paragraph 5.1 above. The proposed protocol includes the following element which addresses the second key requirement detailed in paragraph 5.1 above:

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

- i a note highlighting the estimated opening and closing General Reserve balances for the financial year ahead.
- ii a note advising as to the adequacy of the General Reserve balances over the budget period(s) under consideration, after taking into account the strategic, operational, and financial risks facing the Board.
- iii a note reporting on the annual review of earmarked Reserves.

- 5.3 In accordance with the element of the proposed protocol that relates to the annual budget report, the following statements are made by the Treasurer:

- i The Board's Revenue Expenditure is fully funded by grant and any underspend achieved will result in unspent grant being repaid or carried forward, with the agreement of the Scottish Government, to fund future years' Revenue Expenditure. Any budget overspend will result in the use of General Reserves unless agreement is reached with the Scottish Government for additional grant funding.
  - The Board's Audited Statement of Accounts 2024/2025 showed a General Reserve Balance of £1.053m at 31 March 2025.
  - The 2025/2026 Revenue monitoring currently projects a breakeven position.

- The level of uncommitted General Reserve Balances at 31 March 2026 is estimated at £1.053m. There are no further known expenditure commitments or additional income that would materially affect this projected balance figure.
  - The Board's 2026/2027 Revenue Budget shows a break-even position which is arrived at after assuming receipt of the Revenue Grant from the Scottish Government of £2.200m. The effect of the projected outturn in 2025/2026 and the projected break-even position of the 2026/2027 budget results in a projected General Reserve balance of £1.053m as at 31 March 2027. This is subject to the full requested funding being received.
  - Taking the above factors into account, the level of Revenue Grant Balance carried forward at 31 March 2026 is projected to be £nil.
- ii after taking into account the strategic, operational, and financial risks facing the Board it is considered that the minimum level of uncommitted balances that the Board should maintain is £1,000,000 in order to provide a contingency against unexpected events and to also act as a working balance to minimise overdraft positions resulting from uneven cash flows.
- In their 2022/2023 Annual Audit Report (see TRB 20-2023) the external auditor considers there to be uncertainty over the level of revenue funding for future years, and a risk that the funding required to deliver future capital projects may not be available. This uncertainty over future funding levels presents a risk to the longer-term financial sustainability of the Joint Board.
- 
- iii the Board's earmarked reserve (i.e. the Capital Grants Unapplied Reserve) has been reviewed and is considered to be adequate for its intended purpose.

## 6.0 RISK ASSESSMENT

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

6.2 The main risk factors considered were:

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

6.3 In order to alleviate the impact these risks may have should they occur, a number of general risk mitigating factors are utilised by the Board. These include:

- a system of perpetual detailed monthly budget monitoring with latest positions reported to quarterly Board meetings.
- the level of General Reserve balances available to meet any unforeseen expenditure.
- the level of other cash backed reserves available to meet any unforeseen expenditure.
- the possibility of identifying further budget savings and efficiencies during the year if required.
- the possibility of identifying new income streams during the year.

**7.0 POLICY IMPLICATIONS**

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

**8.0 CONSULTATIONS**

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

**9.0 BACKGROUND PAPERS**

9.1 None

**PAUL THOMSON  
TREASURER**

**09 MARCH 2026**

**REVENUE BUDGET 2026/2027 TO 2028/2029****APPENDIX A**

	<b>2025/2026 Budget £</b>	<b>2025/2026 Projected £</b>	<b>2026/2027 Budget £</b>	<b>2027/2028 Budget £</b>	<b>2028/2029 Budget £</b>
<b><u>Administration</u></b>					
Staff	247,369	240,369	256,026	266,267	276,919
Property	88,500	88,500	78,500	80,855	83,281
Supplies & Services	193,295	198,295	190,395	196,107	201,990
Transport	700	700	500	515	530
Third Party Payments	<u>228,290</u>	<u>228,290</u>	<u>224,693</u>	<u>232,554</u>	<u>240,690</u>
	<b><u>758,154</u></b>	<b><u>756,154</u></b>	<b><u>750,114</u></b>	<b><u>776,299</u></b>	<b><u>803,410</u></b>
<b><u>Operations</u></b>					
Staff	1,086,069	1,068,069	1,122,625	1,167,530	1,214,231
Supplies & Services	<u>10,190</u>	<u>10,190</u>	<u>9,000</u>	<u>9,270</u>	<u>9,548</u>
	<b><u>1,096,259</u></b>	<b><u>1,078,259</u></b>	<b><u>1,131,625</u></b>	<b><u>1,176,800</u></b>	<b><u>1,223,779</u></b>
<b><u>Plant &amp; Equipment</u></b>					
Property	34,250	37,250	30,750	31,673	32,623
Supplies & Services	195,600	195,600	160,400	163,152	169,047
Transport	33,950	33,950	33,800	34,814	35,858
Third Party Payments	<u>2,000</u>	<u>2,000</u>	<u>2,350</u>	<u>2,432</u>	<u>2,517</u>
	<b><u>265,800</u></b>	<b><u>268,800</u></b>	<b><u>227,300</u></b>	<b><u>232,071</u></b>	<b><u>239,045</u></b>
<b><u>Bridge Maintenance</u></b>					
Property	56,600	57,600	52,200	53,766	53,379
Supplies & Services	42,000	65,000	49,922	51,420	52,962
Transport	0	0	200	206	212
Third Party Payments	<u>0</u>	<u>0</u>	<u>7,452</u>	<u>7,713</u>	<u>7,983</u>
	<b><u>98,600</u></b>	<b><u>122,600</u></b>	<b><u>109,774</u></b>	<b><u>113,104</u></b>	<b><u>116,536</u></b>
<b>GROSS EXPENDITURE</b>	<b><u>2,218,813</u></b>	<b><u>2,225,813</u></b>	<b><u>2,218,813</u></b>	<b><u>2,298,274</u></b>	<b><u>2,382,770</u></b>
<b><u>Income</u></b>					
Scottish Government Resource Grant	2,200,000	2,200,000	2,200,000	2,279,461	2,363,957
Interest on Revenue Balances	3,500	3,500	3,500	3,500	3,500
Kiosk Rent	10,213	10,213	10,213	10,213	10,213
Miscellaneous	<u>5,100</u>	<u>12,100</u>	<u>5,100</u>	<u>5,100</u>	<u>5,100</u>
<b>GROSS INCOME</b>	<b><u>2,218,813</u></b>	<b><u>2,225,813</u></b>	<b><u>2,218,813</u></b>	<b><u>2,298,274</u></b>	<b><u>2,382,770</u></b>
<b>TOTAL NET DEFICIT / (SURPLUS) MET FROM GENERAL RESERVE BALANCES</b>	<b><u><u>-</u></u></b>	<b><u><u>-</u></u></b>	<b><u><u>-</u></u></b>	<b><u><u>-</u></u></b>	<b><u><u>-</u></u></b>

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APPENDIX BLINKING THE 2026/2027 TO 2028/2029 REVENUE BUDGET TO THE BOARD'S STRATEGIC OBJECTIVES

<b>Strategic Objective</b>		<b>2025/2026 Budget £</b>	<b>2025/2026 Projected £</b>	<b>2026/2027 Budget £</b>	<b>2027/2028 Budget £</b>	<b>2028/2029 Budget £</b>
1	Meeting User Expectations	894,053	883,054	1,162,392	1,205,826	1,250,900
2	Fiscally Sustainable	333,430	333,430	117,860	121,983	126,252
3	Transparent Governance and Clear Decision-Making Processes	75,800	75,800	24,570	25,341	26,136
4	A Modern, Diverse and Well-Trained Workforce	3,000	3,000	11,105	11,549	12,011
5	Quality and Standards	<u>912,530</u>	<u>930,529</u>	<u>902,886</u>	<u>933,575</u>	<u>967,471</u>
<b>TOTAL GROSS EXPENDITURE</b>		<b><u>2,218,813</u></b>	<b><u>2,225,813</u></b>	<b><u>2,218,813</u></b>	<b><u>2,298,274</u></b>	<b><u>2,382,770</u></b>

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**REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 16 MARCH 2026**

**REPORT ON: EXTERNAL AUDIT ANNUAL AUDIT PLAN 2025/2026**

**REPORT BY: TREASURER**

**REPORT NO: TRB 04-2026**

## 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 2025/2026.

## 3 FINANCIAL IMPLICATIONS

The cost of External Audit Services is included in the approved 2025/2026 Revenue Budget.

## 4 MAIN TEXT

### Introduction

- 4.1 The external audit of the Board for the financial year 2025/2026 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 2025/2026 marked the fourth 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 2025/2026. 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 2026 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 2025/2026 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 2026.

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 November 2026.

#### 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**

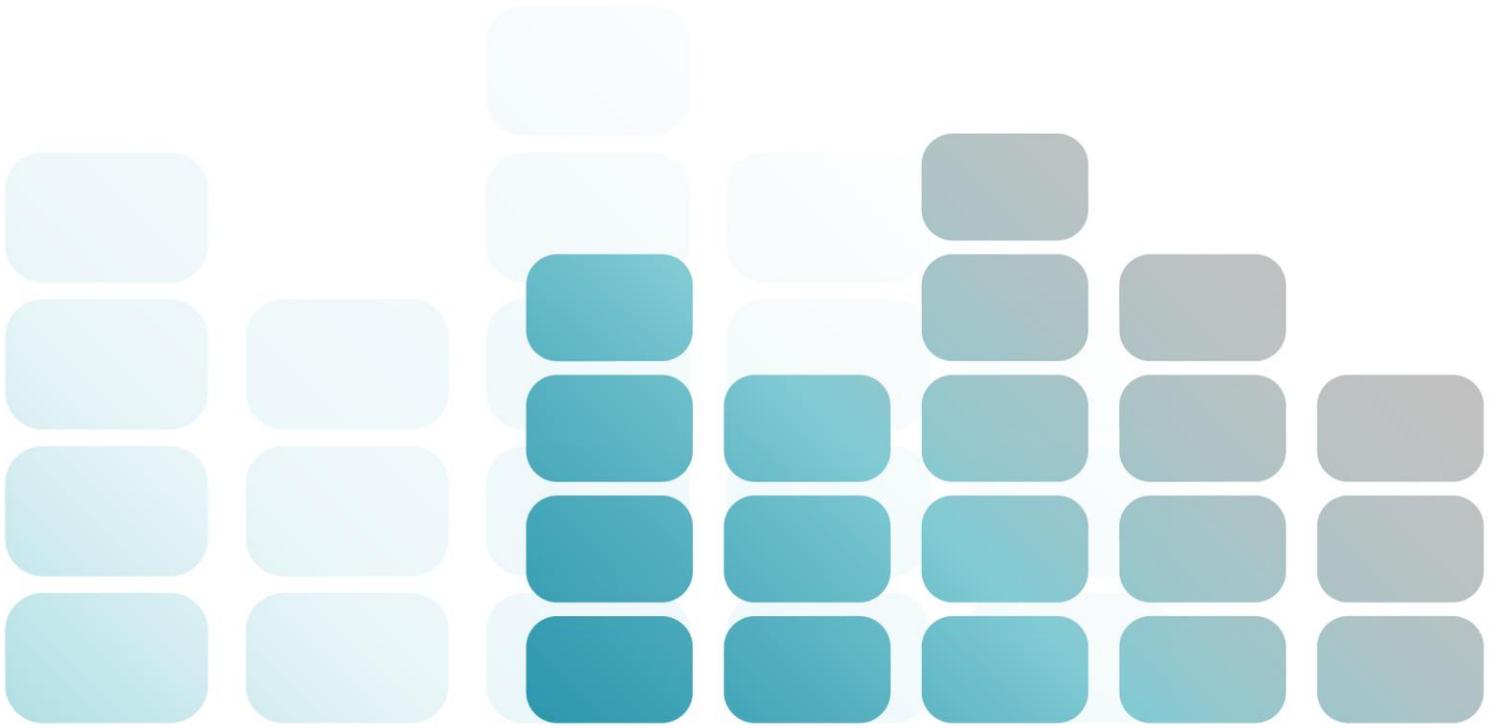
None

**PAUL THOMSON**  
**TREASURER**

**19 FEBRUARY 2026**

# Tay Road Bridge Joint Board

DRAFT Annual Audit Plan 2025/26



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# Contents

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Introduction	3
Audit scope and responsibilities	4
Audit of the Annual Accounts	6
Wider scope and Best Value	10
Reporting arrangements, timetable and audit fee	11
Other matters	14

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## 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 2025/26 audit of the Tay Road Bridge Joint Board's 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 Tay Road Bridge Joint Board, hereafter referred to as 'the Joint Board', for the period from 2022/23 until 2026/27. The 2025/26 financial year is the second year of Fiona's appointment and the fourth 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 pertaining to the audit of the Joint Board to communicate.

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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, namely the Management Commentary and the Annual Governance Statement.
- 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 wider scope areas specified in the Code of Audit Practice.

## 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's arrangements in place for the wider scope areas.

### The 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 that give a true and fair view and other information.
- 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.

# Audit of the annual accounts

## Introduction

**9.** 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

**10.** 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.

**11.** 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.

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

## Exhibit 1

### 2025/26 Materiality levels for the Joint Board

Materiality	The Joint Board
<p><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 2024/25 financial statements. Materiality has been set at 2% of the benchmark.</p>	<p>£1.420 million</p>

Materiality	The Joint Board
<p><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.</p>	£1.065 million
<p><b>Reporting threshold</b> – all misstatements greater than the reporting threshold will be reported.</p>	£0.071 million

Source: Audit Scotland

## Significant risks of material misstatement to the financial statements

**13.** 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.

**14.** 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](#).

**15.** 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

**16.** 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.

**17.** 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 the Joint Board this includes the valuation of the pension asset / liability as at 31 March 2026.
- Significant events or transactions that occurred during the year.

**18.** 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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## Introduction

**19.** 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.

**20.** 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 board.

**21.** 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. A conclusion on the financial sustainability of the board will be reported in the Annual Audit Report.

## Best Value

**22.** 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 body does.

**23.** Consideration of the arrangements the Joint Board has in place to secure Best Value will be carried out alongside the wider scope audit, and a conclusion on the arrangements the Joint Board has in place will be reported in the Annual Audit Report.

## Significant wider scope and Best Value risks

**24.** No significant risks in the wider scope areas or Best Value were identified from the risk assessment process.

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# Reporting arrangements, timetable and audit fee

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## Audit outputs

**25.** The outputs from the 2025/26 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 wider scope and Best Value audit, recommendations, where required, and any good practice identified.

**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 2026 for local government bodies.

**28.** The audit team will be unable to achieve the target date of 30 September 2026 for issuing the Independent Auditor's Report and Annual Audit Report. This is due to prioritising 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 30 November 2026 and are working towards delivering the audit by target dates over the course of the five-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 3](#) 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 2025/26 audit timetable

Audit activity	The body target date	Audit team target date	Relevant committee date
Issue of Annual Audit Plan		16 March 2026	16 March 2026
<b>Annual accounts:</b>			
• Consideration of unaudited annual accounts by those charged with governance	08 June 2026		08 June 2026
• Submission of unaudited annual accounts and all working papers to audit team	29 June 2026		
• Latest date for audit clearance meeting	02 November 2026	02 November 2026	
• Issue of draft Letter of Representation, proposed Independent Auditor's Report, and proposed Annual Audit Report		09 November 2026	09 November 2026
• Agreement of audited and unsigned annual accounts	09 November 2026	09 November 2026	
• Approval by those charged with governance and signing of audited annual accounts	30 November 2026		30 November 2026
• Signing of Independent Auditor's Report and issue of Annual Audit Report		30 November 2026	

Source: Audit Scotland

### Audit fee

**30.** The body's audit fee is determined in line with Audit Scotland's fee setting arrangements. The proposed audit fee for the 2025/26 audit is £16,860 (£16,160 2024/25).

**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 2025/26 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.

## Audit quality

**34.** 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](#).

**35.** The International Standards on Quality Management (ISQM) applicable to Audit Scotland for 2025/26 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.

**36.** 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.

**37.** 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.

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

# Tay Road Bridge Joint Board

DRAFT Annual Audit Plan 2025/26



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[www.audit.scot](http://www.audit.scot)

**ITEM No ...12.....**

**REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 16 MARCH 2026**

**REPORT ON: CONSIDERATION OF LEAVE ARRANGEMENTS TO MARK SCOTLAND'S MEN'S FOOTBALL TEAM WORLD CUP APPEARANCE**

**REPORT BY: BRIDGE MANAGER**

**REPORT NO: TRB 10 -2026**

**1. PURPOSE OF REPORT**

- 1.1 This report sets out various options for recognising the 15 June 2026 national bank holiday and outlines the operational, financial and workforce considerations associated with each option.

**2. RECOMMENDATIONS**

- 2.1 It is recommended that the Tay Road Bridge Joint Board consider the options set out in section 4.3 and agree the Board's approach to the national bank holiday on 15 June 2026, alongside the financial and operational considerations.

**3. FINANCIAL IMPLICATIONS**

- 3.1 The Treasurer has confirmed the agreement of these recommendations that are estimated to result in the following direct one-off costs depending on which option is agreed.

<b>Option</b>	<b>Details</b>	<b>Cost</b>
1	Do nothing	£0
2	Acknowledge the national bank holiday and grant an additional annual leave day to all employees' annual leave for 25/26	£0
3	Observe the national bank holiday and grant an additional annual leave day to be taken on 15 June 2026 or a suitable alternative date	£0
4	Observe the national bank holiday on 15 June 2026 and grant an additional public holiday on 15 June 2026.	£2,200

The above costs are not assumed in the Revenue Budget for 2026/27. If the Tay Road Bridge Joint Board are unable to contain these costs within the Revenue Budget then provision will be earmarked within the General Reserve Fund to meet this expenditure.

It is not possible to determine any additional financial implications that will arise due to the loss of productivity that may occur from options 2 to 4 should this be agreed.

## 4. BACKGROUND

- 4.1 The Scottish Government has approved a one-off national bank holiday on 15 June 2026 for Scotland's first appearance at a men's World Cup since 1998, marking a culturally significant national moment. This is to encourage national celebration, to allow the public, businesses and communities to come together as well as supporting wider benefits such as tourism, cultural engagement and national visibility on a global stage.

The First Minister has encouraged employers to work constructively with employees to enable as many people as possible to participate in celebrations. However, while the holiday is officially designated Scotland wide, observance of the bank holiday by local authorities is discretionary and decisions should balance celebration with service delivery, cost and workforce consistency.

- 4.2 All Tay Road Bridge Joint Board employees have an entitlement of 11 public holidays (pro rata) for a full leave year.

### 4.3 Applicable Options

- 4.3.1 Do nothing.

- 4.3.2 Acknowledge the bank holiday and grant an additional annual leave day to all employees' annual leave entitlement for leave year 2025/26.

- 4.3.3 Observe the bank holiday on 15 June 2026 and grant an additional annual leave day to be taken on the same day or a suitable alternative date for those staff that are required to work on that date.

- 4.3.4 Observe the bank holiday on 15 June 2026 and grant a public holiday on this day.

### 4.4 Options Appraisal

- 4.4.1 **Option 1** – Do nothing.

#### Advantages

- Avoids financial implications
- No operational disruption to bridge users
- Avoids precedent for future sporting or other significant events.

#### Disadvantages

- May be perceived negatively by some employees
- Increased leave/short notice leave requests are likely and must be managed carefully because the bridge must remain covered operationally.

- 4.4.2 **Option 2** – Acknowledge the bank holiday and grant an additional annual leave day to all employees' annual leave entitlement for leave year 2025/26.

#### Advantages

- Employees can choose when to use additional annual leave
- Minimises impact on service delivery

- All employees benefit equally
- Likely to be perceived positively by employees.

#### Disadvantages

- Increased leave/short notice leave requests are likely and must be managed carefully because the bridge must remain covered operationally.
- Whilst there are no direct financial implications, there would be implications associated with awarding an additional day of annual leave to all Tay Road Bridge Joint Board employees in terms of reduced productivity.
- This may be viewed as not in the spirit of the bank holiday which was intended to celebrate the start of Scotland's participation in the World Cup Finals.

4.4.3 **Option 3** – Observe the bank holiday on 15 June 2026 and grant an additional annual leave day to be taken that day or on a suitable alternative date for those required to work on that date or who are shift workers on a rest day.

#### Advantages

- Likely to be perceived positively by employees
- No public holiday enhancement payable
- All employees benefit equally as employees working shifts can schedule time off later
- Seen as more of a one-off good gesture so less risk of precedent.

#### Disadvantages

- Whilst there are no direct financial implications, there would be implications associated with awarding an additional day of annual leave to all employees in terms of reduced productivity.
- Public perception of giving an additional leave day in current financial climate.

4.4.4 **Option 4** – Observe the bank holiday on 15 June 2026 and grant a public holiday on that day.

#### Advantages

- Likely to be perceived positively by employees
- Enhancements paid for those required to work on that day.

#### Disadvantages

- There would be cost implications associated with awarding a public holiday to all employees with enhancements and time back in lieu
- Public perception of giving a public holiday in current financial climate
- May create a precedent of future event-based holidays.

4.5 In light of the above, it is essential that any decision regarding additional leave is considered carefully with full awareness of the operational and financial impacts. While the intention to acknowledge the occasion is recognised, the associated costs and resource pressures must be balanced against service delivery requirements.

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 to the Board have been consulted in the preparation of this report.

7. **BACKGROUND PAPERS**

- 7.1 None.

**ALAN HUTCHISON**  
**BRIDGE MANAGER**  
**6 MARCH 2026**