

Tay Road Bridge Joint Board

2017/18 Annual Audit Report



 AUDIT SCOTLAND

Prepared for the Tay Road Bridge Joint Board and the Controller of Audit
10 September 2018

Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

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Key messages

2017/18 annual report and accounts

- 1** The joint board's financial statements give a true and fair view and were properly prepared.
- 2** The audited part of the management commentary, annual governance statement and remuneration report are all consistent with the financial statements and prepared in accordance with proper accounting practices.

Financial sustainability

- 3** The joint board's financial position is sustainable in the short to medium term. However, there is no clear link between the three year budget and the joint board's strategic objectives.
- 4** The three-year capital budget identifies an additional funding requirement of £4.74 million that has yet to be identified.

Governance and transparency

- 5** The information in the annual governance statement is consistent with the financial statements and complies with applicable guidance
- 6** The joint board has appropriate governance arrangements in place that support the scrutiny of decisions made by the Board.
- 7** The joint board is open and transparent in the way it conducts its business and the public can attend Board meetings.

Introduction

1. This report summarises the findings from our 2017/18 audit of Tay Road Bridge Joint Board (the joint board).
2. The scope of our audit was set out in our Annual Audit Plan presented to the March 2018 meeting of the Board. The report comprises findings from:
 - an audit of the annual accounts
 - consideration of the financial sustainability and the governance and transparency arrangements in the joint board.
3. Our standard audits are based on four audit dimensions that frame the wider scope of public sector audit requirements. These are illustrated in [Exhibit 1](#).

Exhibit 1

Audit dimensions



Source: *Code of Audit Practice 2016*

4. The [Code of Audit Practice 2016](#) (the Code) includes provisions relating to the audit of small bodies. Where the application of the full wider audit scope is judged by auditors not to be appropriate to an audited body then the annual audit work can focus on the financial sustainability of the body and its services and the appropriateness of the disclosures in the annual governance statement.
5. As highlighted in our 2017/18 Annual Audit Plan, due to the volume and lack of complexity of the financial transactions, we applied the small body provisions of the Code to the 2017/18 audit of the joint board.
6. The joint board has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual accounts that are in accordance with proper accounting practices. The joint board is also responsible

for compliance with legislation, and putting arrangements in place for governance, propriety and regularity that enable it to successfully deliver its objectives.

7. Our responsibilities as independent auditor appointed by the Accounts Commission are established by the Local Government in Scotland Act 1973, the [Code of Audit Practice \(2016\)](#) and supplementary guidance, and International Standards on Auditing in the UK.

8. As public sector auditors we give independent opinions on the annual accounts and conclusions on securing financial sustainability and appropriateness of the governance statement disclosures. In doing this, we aim to support improvement and accountability.

9. The weaknesses or risks identified are only those which have come to their attention during our normal audit work and may not be all that exist. Communicating these does not absolve management from its responsibility to address the issues we raise and to maintain adequate systems of control.

10. Our annual audit report contains an agreed action plan at [Appendix 1](#) setting out specific recommendations, responsible officers and dates for implementation. It also includes outstanding actions from last year and progress against these.

11. We confirm that we comply with the Financial Reporting Council's Ethical Standard. We have not undertaken any non-audit related services and therefore the 2017/18 audit fee of £12,010 as set out in our Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

Adding value through the audit

12. Our aim is to add value to the joint board by providing insight and foresight on financial sustainability and by identifying areas of improvement and recommending/encouraging good practice. In so doing, we aim to help the Board promote improved standards of financial planning, better management and decision making.

13. This report is addressed to the joint board and the Controller of Audit and will be published on Audit Scotland's website www.audit-scotland.gov.uk in due course.

14. We would like to thank the management and staff who have been involved in our work for their cooperation and assistance during the audit.

Part 1

Audit of 2017/18 annual report and accounts



Main judgements

The joint board's financial statements give a true and fair view and were properly prepared.

The audited part of the management commentary, annual governance statement and remuneration report are all consistent with the financial statements and prepared in accordance with proper accounting practices.

Audit opinions on the annual report and accounts

15. The annual report and accounts for the year ended 31 March 2018 were approved by the Board on 10 September 2018. We reported, within our independent auditor's report:

- the financial statements give a true and fair view and were properly prepared
- the audited part of the management commentary, remuneration report and the annual governance statement were all consistent with the financial statements and properly prepared in accordance with the guidance.

16. We have nothing to report in respect of misstatements in information other than the financial statements, the adequacy of accounting records or the information and explanations we received.

The annual report and accounts are the principal means of accounting for the stewardship of its resources and its performance in the use of those resources.

Submission of annual report and accounts for audit

17. We received the unaudited annual report and accounts on 20 June 2018 in line with the audit timetable set out in our 2017/18 Annual Audit Plan.

18. The working papers provided with the unaudited accounts were of a good standard and finance staff provided good support to the audit team during the audit. This helped ensure that the audit of the annual accounts process ran smoothly.

Whole of Government Accounts

19. In accordance with the WGA guidance we completed the required assurance statement and have submitted the statement to the National Audit Office (NAO) prior to the 30 September 2018 deadline.

Risks of material misstatement

20. [Appendix 2](#) provides a description of those assessed risks of material misstatement that were identified during the planning process which had the greatest effect on the overall audit strategy, the allocation of resources to the audit

and directing the efforts of the audit team and the wider audit dimension risks identified.

Materiality

21. Misstatements are material if they could reasonably be expected to influence the economic decisions of users taken based on the financial statements. The assessment of what is material is a matter of professional judgement and involves considering both the amount and nature of the misstatement. It is affected by our perception of the financial information needs of users of the financial statements.

22. We carried out our initial assessment of materiality for the annual report and accounts during the planning phase of the audit. On receipt of the annual accounts we reviewed our planning materiality calculations. The revised materiality levels are summarised in [Exhibit 2](#).

Exhibit 2

Materiality values

Materiality level	Amount
Overall materiality	£366,000
Performance materiality	£275,000
Lower level performance materiality	£58,000
Reporting threshold	£18,000

Source: Audit Scotland

How we evaluate misstatements

23. We identified one misstatement in the unaudited financial statements arising from our audit which was above our reporting threshold. The impact of adjusting for the misstatement would be reduce net assets and reserves by £0.1 million. There would be no impact on the general fund balance. Further details on the misstatement are reported at paragraph 25.

24. It is our responsibility to request that all misstatements, other than those below the reporting threshold, are corrected. The final decision on this lies with those charged with governance considering advice from senior officers and materiality. Management do not propose to adjust for the item above as the amount is not considered material in the context of the financial statements.

Significant findings from the audit (ISA 260)

25. International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to those charged with governance. One significant finding has arisen from the audit in respect of the pension liabilities reported in the balance sheet.

26. The timing of actuarial reports means that actuaries produce their IAS 19 reports using estimated data for the final part of the year. These estimates may need to be revised as a result of new information or experience.

27. Actual experience has resulted in the asset returns for the Tay Road Bridge being significantly greater than actual returns. The actuarial estimates have not

been updated which has resulted in an overstatement of asset values and consequently an understatement in pension liabilities. We have identified the misstatement in the pension liability to be £0.1 million.

Other findings

28. We identified several presentational and disclosure issues which were discussed with management. These were adjusted and reflected in the audited annual accounts.

Follow up of prior year recommendations

29. We have followed up actions previously reported and assessed progress with implementation. These are reported in [Appendix 1](#).

30. In total, 2 agreed actions were raised in 2016/17. Of these:

- one has been fully implemented
- one has had no cases during the year to ensure the recommendation has been actioned.

31. We have concluded that progress has been made with prior year recommendations, where appropriate.

Objections

32. The Local Authority Accounts (Scotland) Regulations 2014 require a local authority body to publish a public notice on its website that includes details of the period for inspecting and objecting to the accounts. This must remain on the website throughout the inspection period. The joint board complied with the regulations. No objections were received in relation to the joint board's accounts.

Part 2

Financial sustainability



Main judgements

The joint board's financial position is sustainable in the short to medium term. However, there is no clear link between the three year budget and the joint board's strategic objectives.

The three-year capital budget identifies an additional funding requirement of £4.74 million that has yet to be identified.

Financial performance in 2017/18

33. In December 2016, the joint board approved a revenue budget of £1.62 million for 2017/18. This was a reduction of £0.05 million (2.9%) on the approved budget for 2016/17. The 2017/18 budget was to be met out of income of £1.72 million (mainly from Scottish Government Resource Grant), with the remaining £0.10 million of income to be used to fund minor improvement works, as capital funded from revenue. This effectively resulted in a break-even budget for the joint board.

34. The financial performance of the joint board during 2017/18 was such that it achieved break-even, however within this there are variations in some areas of service, the more significant of which are summarised in [Exhibit 2](#).

Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services or the way in which they should be delivered.

Exhibit 2

Summary of significant variations against budget

Area	Variance Favourable/ (unfavourable)	Main reason(s) for variance
Administration	£(0.19) million	Settlement of a court case for £0.21 million following Senior Counsel's advice, partly offset by savings on annual insurance premiums, training, medicals and IT hardware.
Plant & equipment	£0.07 million	Installation of new CCTV equipment reducing the annual equipment maintenance and rental of digital equipment. Also savings on electricity, equipment purchase, plant hire, materials, fuel, vehicle maintenance, harbourage costs, and principal inspections.
Non- Specific Grant Income	£0.08 million	The application of unused revenue grants carried forward from previous years.

Source: Tay Road Bridge Joint Board Annual Accounts 2017/18

Capital expenditure

35. The joint board incurred capital expenditure of £0.60 million in 2017/18. Capital funding was provided by the Scottish Government amounting to £0.75 million, other capital receipts of £0.01 million and capital funded from revenue (CFR) of £0.09 million. This resulted in £0.25 million of unused capital receipts which were carried forward in the capital grants unapplied account for future use. This increased the capital grants unapplied account to £1.55 million as at 31 March 2018 (2016/17 £1.30 million).

36. The original capital expenditure budget for 2017/18, approved in December 2016, was £0.88 million, with £0.26 million of this budget now being anticipated to be spent in 2018/19. The main item of slippage in capital expenditure was £0.18 million for CP monitoring equipment which will go ahead in 2018/19. In addition, a project for paintwork to box girders budgeted at £0.16 million did not go ahead following receipt of a consultant's report that the existing paintwork is in good condition.

Financial planning

37. It is important that longer-term financial strategies are in place which link spending to the joint board's strategies. Although members only approve the revenue budget for a single year, this should be supported by indicative future spending plans (covering three years at least) that forecast the impact of relevant pressures on the joint board.

38. The Accounts Commission recommended that when future funding is not known, plans should be made for a range of scenarios so that the organisation is prepared for different levels of funding and income.

39. The joint board produces a three year revenue budget. Due to the limited nature of the operations of the joint board, there is no service plan or key performance measures in place. There is therefore, no clear link between the three year budget and the joint board's strategic objectives.

40. There also remains significant uncertainty about the detailed implications of EU withdrawal (i.e. Brexit). It is critical that public sector bodies are working to understand, assess and prepare for the impact on their business in areas such as workforce availability and potential changes to regulations.



Recommendation 1

The joint board should consider the introduction of service planning to demonstrate that strategic objectives are being achieved effectively, efficiently and economically. There should be a clear link between the three year revenue budget and the joint board's strategic objectives and service planning. The impact of EU withdrawal should be covered in the plan.

Reserves

41. The joint board holds a general fund reserve, the main purpose of which is to provide a contingency fund to meet unexpected expenditure and as a working balance to help cushion the impact of uneven cash flows. The usable reserves held by the joint board at 31 March 2018 remained at the same level as 31 March 2017, at £1.16 million.

42. The joint board reviews the level of its reserves when setting the budget each year. The joint board's approved reserves strategy specifies that uncommitted reserves should be £0.80 million and therefore the level of uncommitted general reserve exceeds the minimum level in the approved reserve strategy.

43. In December 2017, the joint board agreed its 2018/19 draft budget and noted its provisional budget for 2019/20 and 2020/21. The budgets anticipate a deficit of £0.257 million over the three-year period. This is expected to be funded from £1 million of carried forward government grant funding rather than reserves.

44. We have concluded that the joint board's financial position is sustainable in the short term, however, due to the lack of a service plan, it is difficult to assess whether the joint board is providing best value in the delivery of its objectives and achieving efficiencies in the delivery of its service.

Capital planning

45. The 2018/19 to 2020/21 capital programme, approved in December 2017, anticipates capital expenditure of £7.34 million over the period, with £1.43 million to be funded from the capital grants unapplied account. The balance of £5.91 million is anticipated to be funded by capital from current revenue of £0.43 million and further Scottish Government capital grant. The joint board was notified of the capital grant of £0.75 million for 2018/19 in March 2018, leaving an additional funding requirement of £4.74 million for the period 2019-21 yet to be identified.

46. This significant capital funding gap relates mainly to 2020/21 where £4.50 million income has yet to be identified. The two significant areas of expenditure identified in the 2020/21 capital plan is carriageway resurfacing of £3.60 million and replacement of expansion joints £0.75 million.



Recommendation 2

The joint board should formulate plans for fully resourcing the 2020/21 capital expenditure as soon as practicable.

Part 3

Governance and transparency



Main judgements

The information in the annual governance statement is consistent with the financial statements and complies with applicable guidance.

The joint board has appropriate governance arrangements in place that support the scrutiny of decisions made by the Board.

The joint board is open and transparent in the way it conducts its business and the public can attend Board meetings.

Annual governance statement

47. Our review of the annual governance statement assessed the assurances which are provided to the Bridge Manager regarding the adequacy and effectiveness of the joint board's system of internal control which operated in the financial year.

48. The statement highlights areas for improvement in 2018/19 as well as progress on items included last year in the 2017/18 improvement plan. 2018/19 improvement actions include update of data protection procedures following the recent implementation of the General Data Protection Regulations, equalities and human rights training for employees, recruitment training for management, review of the quality of the joint board's website, the introduction of a personal harassment policy and mental health awareness initiatives for the workforce.

49. The statement also summarises internal audit findings and key reports issued in the year, with the overall conclusion of internal audit noted as being that "the joint board operates adequate and effective internal control systems and proper arrangements are in place to promote and secure value for money."

50. We concluded that the information in the annual governance statement is consistent with the financial statements and complies with applicable guidance.

Governance arrangements

51. Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision-making and transparent reporting of financial and performance information.

52. Members and management of the joint board are responsible for establishing arrangements to ensure that its business is conducted in accordance with the law and proper standards, that public money is safeguarded and for monitoring the adequacy and effectiveness of these arrangements.

53. Based on our observations and audit work performed during 2017/18, we concluded that the joint board has effective overarching and supporting governance arrangements which provide an appropriate framework for organisational decision-making.

Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision making and transparent reporting of financial and performance information.

Transparency

54. Transparency means that the general public have access to understandable, relevant and timely information about how the joint board is taking decisions and how it is using resources such as money, people and assets.

55. There is evidence from several sources which demonstrate the joint board's commitment to transparency. Members of the public can attend meetings of the Board. Minutes of the Board meetings and supporting papers are readily available on the joint board's website.

56. The joint board makes its annual accounts available on its website. These include a management commentary which provides details of performance against budget, information on the use of reserves and risks and uncertainties facing the joint board.

57. Overall, we concluded that the joint board conducts its business in an open and transparent manner.

Internal Audit

58. The joint board's internal audit function is carried out by Henderson Loggie who were re-appointed internal auditors for 3 years commencing April 2016. Each year we consider whether we can rely on internal audit work to avoid duplication of effort. When we plan to place reliance on internal audit work we carry out an assessment of the internal audit function to ensure that it is sufficient in terms of documentations standards, reporting procedures and quality, and is performed in accordance with Public Sector Internal Audit Standards (PSIAS).

59. We reviewed the joint board's internal audit arrangements in accordance with International Standard on Auditing (UK) 610 (Using the Work of Internal Auditors) to determine the extent we could rely on the work of internal audit.

60. In our 2017/18 annual audit plan we highlighted that we planned to place reliance on internal audit's work on Procurement and Creditors/Purchasing and Data Protection and we did not plan to place reliance on the work of internal audit for our financial statements responsibilities.

61. Overall, we concluded that we would place reliance on aspects of internal audit work as highlighted in our plan. Henderson Loggie assessed Procurement and Creditors/Purchasing as 'good' which is the highest of their four assessment ratings and Data Protection as satisfactory, the second highest rating. Action plans have been agreed with management to implement improvements.

Standards of conduct for prevention and detection of fraud and error

62. The joint board has a range of established procedures for preventing and detecting fraud and irregularity including a whistleblowing policy, anti-fraud strategy and codes of conduct for members and officers. We assessed these to ensure that they were appropriate, readily available to staff and are regularly reviewed to ensure they remain relevant and current.

63. We concluded that the joint board has appropriate arrangements in place for the prevention and detection of bribery and corruption. We are not aware of any specific issues we require to bring to your attention.

General Data Protection Regulation

64. The new General Data Protection Regulation (GDPR) came into force on 25 May 2018. This replaced the UK Data Protection Act 1998. As a Regulation, all EU member states must implement it in the same way. GDPR sets out further

requirements than the DPA and has introduced new and significantly changed data protection concepts.

65. GDPR introduces a wide range of new rights for individuals in respect of their personal data. These include the right to be forgotten, the right to object to certain processing activities and to decisions taken by automated processes. Failure to comply with new GDPR data handling arrangements could result in the joint board incurring significant fines.

66. Internal audit conducted a review of data protection, including the new GDPR requirements and found the arrangements to be satisfactory. In April 2018, internal audit found that the data protection related policies and procedures and joint board's compliance with data protection legislation and readiness for GDPR had been reviewed in advance of the prescribed implementation date. Internal audit also found that appropriate response procedures for data breaches had not been developed and agreed an action plan with management which included this area of weakness.

67. Based on our assessment of the steps taken by the joint board, we conclude that the joint board made good progress on planning for and implementing the GDPR requirements.

Appendix 1

Action plan 2017/18

2017/18 recommendations for improvement



No.	Issue/risk	Recommendation	Agreed management action/timing
1	<p>Financial planning</p> <p>Due to the limited nature of the operations of the joint board, there are no service plans or key performance measures in place. There is therefore, no clear link between the three year revenue budget and the joint board's strategic objectives.</p> <p>Risk</p> <p>The board cannot demonstrate that strategic objectives are being achieved effectively, efficiently and economically.</p>	<p>The joint board should consider the introduction of service planning to demonstrate that strategic objectives are being achieved effectively, efficiently and economically. There should be a clear link between the three year revenue budget and the joint board's strategic objectives and service planning.</p> <p>Paragraph 40</p>	<p>Action: A Strategic Plan, including measurable outcomes, will be formulated.</p> <p>Responsible officer: Bridge Manager.</p> <p>Agreed date: March 2019.</p>
2	<p>Capital planning</p> <p>A significant capital funding gap exists for 2020/21, where £4.50 million of capital funding has yet to be identified.</p> <p>Risk</p> <p>Insufficient funds may be available to fund key capital projects.</p>	<p>The joint board should formulate plans for fully resourcing the 2020/21 capital expenditure as soon as practicable.</p> <p>Paragraph 46</p>	<p>Action: It is anticipated that this funding will be forthcoming from Transport Scotland when it is required, but the Scottish Government's Spending Review only provides a commitment for one year of grant funding. The funding will be included in budget estimates when it is confirmed.</p> <p>Responsible officer: Treasurer.</p> <p>Agreed date: December 2019</p>

Follow up of prior year recommendations

PY1	<p>Management Commentary: noncompliance with guidance and Regulations</p> <p>A number of disclosures required by extant guidance and regulations had not been presented appropriately in the Management Commentary.</p> <p>Risk</p>	<p>The joint board should ensure that there is a process in place to ensure that the requirements of existing guidance and regulations are met.</p>	Action completed
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No.	Issue/risk	Recommendation	Agreed management action/timing
	The accounts may not comply with current guidance and regulations.		
PY2	<p data-bbox="256 524 616 719">Exit packages Management were unable to provide evidence that exit package payments represented value for money to the joint board.</p> <p data-bbox="256 741 616 846">Risk Exit package payments may not represent value for money.</p>	Business cases should be prepared and retained to evidence that exit packages represent value for money to the joint board. The business case should be presented to members and should include consideration of the payback period of the exit package over an appropriate period.	No cases occurred during 2017/18.

Appendix 2

Significant audit risks identified during planning











The table below sets out the audit risks we identified during our planning of the audit and how we addressed each risk in arriving at our conclusion.

Audit risk	Assurance procedure	Results and conclusions
Risks of material misstatement in the financial statements		
<p>1 Risk of management override of controls</p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls in order to change the position disclosed in the financial statements.</p>	<p>Detailed testing of journal entries.</p> <p>Review of accounting estimates.</p> <p>Focused testing of accruals and prepayments.</p> <p>Evaluation of significant transactions that are outside the normal course of business.</p>	<p>Journal entry adjustments were tested and no indications of management override of controls were found.</p> <p>Judgements and estimations applied were tested to confirm they were appropriate and reasonable. No issues were highlighted with the judgements and estimates applied.</p> <p>We reviewed transactions during the year. The settlement of a court case is adequately disclosed in the management commentary. No other issues were highlighted where significant transactions were outside the normal course of business.</p>
<p>2 Risk of fraud over expenditure</p> <p>The Code of Audit Practice requires consideration of the risk of fraud over expenditure. The board incurs significant expenditure which requires audit coverage.</p>	<p>Assessment of key financial controls over expenditure.</p> <p>Detailed testing of transactions focusing on the greater areas of risk.</p>	<p>No significant issues were found in relation to controls in place across the key financial systems.</p> <p>We reviewed expenditure transactions during the year – no issues highlighted in relation to the risk of fraud over expenditure.</p>
<p>3 Estimation and judgements</p> <p>There is a significant degree of subjectivity in the measurement and valuation of the material account areas of non-current assets and pensions. This subjectivity represents an increased risk of misstatement in the financial statements.</p>	<p>Completion of 'review of the work of an expert' for the actuary and valuer.</p> <p>Focused testing of non-current assets and pension figures.</p>	<p>Reviewed the work of the actuary. No issues were identified. No property revaluations were carried out in 2017/18.</p> <p>Judgements and estimations applied were tested to confirm they were appropriate and reasonable. No issues were highlighted with the judgements and estimates applied.</p>

Appendix 3

Summary of national performance reports 2017/18



		Apr	
		May	
Common Agricultural Policy Futures programme: further update		Jun	 Scotland's colleges 2017
		Jul	 NHS workforce planning
Self-directed support: 2017 progress report		Aug	
Equal pay in Scottish councils		Sept	
Transport Scotland's ferry services		Oct	 NHS in Scotland 2017
Local government in Scotland: Financial overview 2016/17		Nov	
		Dec	
		Jan	
Early learning and childcare		Feb	
Managing the implementation of the Scotland Acts		Mar	

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