

Tay Road Bridge Joint Board

2021/22 Annual Audit Report



Prepared for Tay Road Bridge Joint Board and the Controller of Audit
26 September 2022

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Key messages

2021/22 annual accounts

- 1 The Joint Board's financial statements give a true and fair view of its financial position for the year ended 31 March 2022.
- 2 The audited part of the remuneration report, the management commentary and annual governance statement are consistent with the financial statements and prepared in accordance with applicable requirements.

Financial management and sustainability

- 3 Appropriate budget monitoring and reporting arrangements were in place during 2021/22 and the Joint Board drew down £0.025 million less non-specific grant income than budgeted for during the year.
- 4 The impact of emerging cost pressures, including increasing staff and energy costs, is likely to place pressure on the budget of the Joint Board in future years.
- 5 The Joint Board approved a capital programme of £14.390 million over the next 3 years, but there remains a risk that the funding required to deliver all of the future years' capital projects may not be available.

Governance and transparency

- 6 Tay Road Bridge Joint Board has appropriate and effective governance arrangements in place to support scrutiny of decision-making and conducts its business in an open and transparent manner.
- 7 The Joint Board maintained a good level of performance over the last 12 months as traffic levels returned to near pre-pandemic levels.

Introduction

Scope of our audit

1. This report summarises the findings from our 2021/22 audit of Tay Road Bridge Joint Board (the Joint Board). The scope of our audit was set out in our Annual Audit Plan presented to the June meeting of the Joint Board. This report comprises the findings from:

- the audit of Tay Road Bridge Joint Board's 2021/22 annual accounts and
- our consideration of the financial management and financial sustainability, and governance arrangements, of the Joint Board.

Continuing impact of Covid-19

2. As highlighted in our Annual Audit Plan, in common with all public bodies, the Joint Board continues to deal with the operational and financial impact of the Covid-19 pandemic. Known risks related to the pandemic were included in our plan, and we have adapted our audit work during the year to address any new risks that have emerged.

Adding value through the audit

3. We aim to add value to the Joint Board and help promote improved standards of governance, better management and decision-making and more effective use of resources, by:

- identifying and providing insight on significant risks, and making clear and relevant recommendations for improvements
- providing clear and focused conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability
- reporting our findings and conclusions in public
- sharing intelligence and good practice through our national reports and briefing papers, [Appendix 2](#).

Auditor independence

4. Auditors appointed by the Accounts Commission must comply with the [Code of Audit Practice 2016](#) and relevant supporting guidance. When auditing the financial statements auditors must comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies.

5. We can confirm that we comply with the Financial Reporting Council's Ethical Standard. We can also confirm that we have not undertaken any non-audit related services and therefore the 2021/22 audit fee of £13,290, as set out in our

Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

Responsibilities

6. Tay Road Bridge Joint Board has 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 establishing appropriate and effective arrangements for governance, propriety and regularity.

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

8. As public sector auditors we give independent opinions on the annual accounts. The [Code of Audit Practice 2016](#) 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 appropriateness of the disclosures in the governance statement and the financial management and financial sustainability of the body. As highlighted in our 2021/22 Annual Audit Plan, due to the low volume and lack of complexity of the financial transactions, we applied the small body provisions of the Code to the 2021/22 audit of the Joint Board.

9. Further details of the respective responsibilities of management and the auditor can be found in the [Code of Audit Practice 2016](#).

Audit reporting

10. The weaknesses or risks identified in this report are only those which have come to our 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.

11. An agreed action plan setting out specific recommendations, responsible officers and dates for implementation is included at [Appendix 1](#).

12. This report is addressed to both the Tay Road Bridge Joint Board and the Controller of Audit and will be published on Audit Scotland's website: www.audit-scotland.gov.uk

External audit appointment for 2022/23 to 2026/27

13. The Accounts Commission is responsible for the appointment of external auditors for local government bodies. External auditors are appointed from either Audit Scotland's Audit Services Group or private firms of accountants. The financial year 2021/22 is the last year of the current audit appointment round.

14. The procurement process for the new round of audit appointments covering 2022/23 to 2026/27 was completed in May 2022 and Audit Scotland has again been appointed as the external auditor for Tay Road Bridge Joint Board. Although Audit Scotland remain the board's external auditors, to maintain the

independence and objectivity of the audit team, the engagement lead and other staff working on the audit will be changed for the 2022/23 audit. The outgoing audit team will work with officers and the new audit team to ensure a smooth transition.

15. The new auditors will follow a new Code of Audit Practice which applies to public sector audits for financial years starting on or after 1 April 2022. It replaces the Code issued in May 2016.

Acknowledgement

16. The audit team would like to thank all current and former Joint Board members, and officers, for their co-operation and assistance over the period of the audit appointment.

Part 1. Audit of 2021/22 annual accounts

The annual accounts are the principal means of an organisation accounting for the stewardship of resources and performance in using those resources

Main judgements

Tay Road Bridge Joint Board's financial statements give a true and fair view of its financial position for the year ended 31 March 2022.

The audited part of the remuneration report, the management commentary and annual governance statement are consistent with the financial statements and prepared in accordance with applicable requirements.

Our audit opinions on the annual accounts are unmodified

17. The annual accounts for the year ended 31 March 2022 were approved by the Joint Board on 26 September 2022. We reported within our independent auditor's report our opinion that:

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

The audit of the 2021/22 annual accounts was completed in line with the original timetable

18. We received the unaudited annual accounts on 13 June 2022, in line with the agreed timetable. The accounts and working papers presented for audit were complete, and finance staff provided good support to the audit team which helped ensure the final accounts audit was completed in line with the original timetable.

The inspection notice was placed in accordance with the required regulations and no objections were raised to the 2021/22 annual accounts

19. Regulation 9 of the [Local Authority Accounts \(Scotland\) Regulations 2014](#) requires a local authority to give public notice on its website by 17 June (at the latest) of the right to inspect its annual accounts. The specified date should be at least 14 days after the notice is published, but cannot be later than 1 July, and the inspection period should last for 15 working days from the date specified in the notice. As part of the audit, we confirmed that the 2021/22 annual accounts inspection notice was placed in accordance with the regulations.

20. The regulations also require a local authority to give the right of interested persons to inspect and object to its accounts, as provided for by section 101 (a) (rights of interested persons to inspect and copy documents and to object to accounts) of the 1973 Act. No objections were raised to the 2021/22 annual accounts.

Our audit approach and testing reflected the calculated materiality levels

21. Materiality can be defined as the maximum amount by which auditors believe the financial statements could be misstated and still not be expected to affect the perceptions and decisions of users of the annual accounts. The assessment of what is material is a matter of professional judgement. A misstatement or omission, which would not normally be regarded as material by value, may be important for other reasons (for example, an item contrary to law). In forming our opinion on the financial statements, we assess the materiality of uncorrected misstatements, both individually and collectively.

22. Our initial assessment of materiality was undertaken during the planning phase of the audit and was based on the gross expenditure reported in the 2020/21 audited annual accounts. These materiality levels were reported in our Annual Audit Plan presented to the Joint Board in June 2022.

23. On receipt of the unaudited 2021/22 annual accounts we recalculated our materiality levels based on the actual gross expenditure for the year ended 31 March 2022, as summarised in [Exhibit 1](#). We concluded that there was no significant impact on the audit approach due to the recalculated materiality levels.

Exhibit 1 Materiality values

Materiality level	Amount
Overall materiality: This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It has been set at 1% of net assets at 31 March 2022.	£644,000
Performance materiality: This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement, we have set performance materiality at 75% of overall materiality.	£484,000
Lower level of performance materiality: A lower performance materiality has been set for classes of transactions where lesser amounts could influence decisions of users of the accounts (i.e. income and expenditure statement transactions). This has been set at 2% of gross expenditure for the year ended 31 March 2022.	£79,000
Reporting threshold: We are required to report to those charged with governance on all unadjusted misstatements in excess of the 'reporting threshold' amount. This has been set at 5% of overall materiality.	£32,000

Source: Audit Scotland

Our audit identified and addressed the significant risks of material misstatement and the other risk areas requiring specific audit focus

24. [Exhibit 2](#) provides our assessment of the significant risks of material misstatement in the annual accounts for the 2021/22 audit. It details the work we undertook to address these risks and our conclusions from this work. These risks influenced our overall audit strategy and the allocation of staff resources to the audit.

Exhibit 2

Identified significant risk of material misstatement in the financial statements

Significant risk of material misstatement	Assurance procedure	Results and conclusions
<p>1. Risk of material misstatement due to fraud caused by the management override of controls</p> <p>As stated in International Standard on Auditing (UK) 240, 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>	<ul style="list-style-type: none"> • Detailed testing of journal entries, with a focus on significant risk areas, including year-end and post-close down entries. • Detailed testing of accounting estimates, assessing any changes to the methods and underlying assumptions used to prepare these compared to the prior year. • Substantive testing of income and expenditure transactions around the year-end to confirm they are accounted for in the correct financial year. • Focussed testing of accounting accruals and prepayments. • Evaluation of significant transactions that are outside the normal course of business, identified through detailed testing of income and expenditure, accruals and cut off transactions. 	<p>Satisfactory</p> <p>The completion of the assurance procedures did not identify any evidence of management override of controls.</p>

Source: Audit Scotland

25. As part of our assessment of audit risks at the planning stage, we identified two other areas where we considered there was a risk of material misstatement to the financial statements. Both the actuarial valuation of the pension liability and the valuation of non-current assets involve a significant degree of estimation and judgment. We assessed that this subjectivity represented an increased risk of misstatement for the financial statements. While these areas required audit focus, based on our assessment of the likelihood and magnitude of the risk, we did not consider they represented significant risks of material misstatement.

26. We designed audit procedures to address these risks and as part of the financial statements audit we undertook work to:

- agree the pension figures in the 2021/22 annual accounts to the corresponding figures in the actuarial report for the year ended 31 March

2022, and review the work of the actuary, including reviewing the appropriateness of actuarial assumptions; and

- agree the non-current assets figures in the 2021/22 annual accounts to the corresponding figures in the valuer's report for the year ended 31 March 2022, and review of the valuer and basis of non-current asset valuations.

27. These audit procedures did not identify any matters which we need to bring to your attention.

We did not identify any issues during the financial statements audit that require to be reported under ISA260

28. International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to those charged with governance, including our view about the qualitative aspects of the board's accounting practices.

29. Our audit identified some presentational and disclosure issues which were discussed with management. These were all adjusted in the audited annual accounts and none were significant enough to require to be separately reported under ISA 260.

We have no unadjusted errors to report

30. It is our responsibility to request that all misstatements above the reporting threshold are corrected. We have no unadjusted errors to report.

The Joint Board has made progress in addressing our prior year recommendations

31. The Joint Board has made progress in addressing our prior year recommendations and an update on the action taken in response to these is included at [Appendix 1](#).

Part 2. Financial management and sustainability

Financial management is about financial capacity, sound budgetary processes, and whether the control environment and internal controls are operating effectively. Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services.

Main judgements

Appropriate budget monitoring and reporting arrangements were in place during 2021/22 and the Joint Board drew down £0.025 million less non-specific grant income than budgeted for during the year.

The impact of emerging cost pressures, including increasing staff and energy costs, is likely to place pressure on the budget of the Joint Board in future years.

The Joint Board approved a capital programme of £14.390 million over the next 3 years, but there remains a risk that the funding required to deliver all of the future years' capital projects may not be available.

Appropriate budget monitoring and reporting arrangements are in place

32. The Joint Board approve its annual budget prior to start of the financial year and quarterly budget monitoring reports are provided to the board during the year. The budget monitoring reports provide detail on variances against budget and forecast year-end positions. This allows members to scrutinise the financial performance of the Joint Board and to consider actions to mitigate projected over-spends or other developments during the year.

The Joint Board drew down £0.025 million less non-specific grant income than budgeted for during 2021/22

33. In December 2020 the Joint Board approved a revenue budget of £1.629 million for 2021/22. This was based on receipt of a Resource Grant from the Scottish Government of £1.606 million and other income of £0.023 million. The budget projected a break-even position based on administration expenditure of £0.473 million, operations costs of £0.530 million, plant and equipment spend of £0.222 million, and bridge maintenance expenditure of £0.405 million.

34. The actual outturn for 2021/22 resulted in the Joint Board drawing down £0.025 million less non-specific grant income than budgeted for during the year. This reflected the underlying budget variances during the year. The most significant variances against budget (i.e. greater than £0.010 million) are summarised in [Exhibit 3](#).

Exhibit 3**Summary of significant variances against budget for 2021/22**

Area	£m	Main reasons for variance
Operations	0.020	Underspend reflects lower than anticipated expenditure on salary costs due to the removal of a vacant Operations Officer post from the establishment.
Financing and Investment Income and Expenditure	0.013	Overspend reflects higher than anticipated expenditure on the Fife Kiosk building.

Source: Tay Road Bridge Joint Board Annual Accounts 2021/22

35. It should be noted that the operational outturn reported for the year differs from the deficit on provision of services figure of £1.764 million reported in the Comprehensive Income and Expenditure Statement (CIES) due to the statutory accounting adjustments required for items such as pension benefits and depreciation. A reconciliation has been included in the 'Financial Performance Review' section of the management commentary in the annual accounts showing the impact of these adjustments.

The general fund reserve balance of £1.161 million at 31 March 2022 was above the minimum level approved in the Joint Board's reserves strategy

36. 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 general reserve held by the joint board at 31 March 2022 remained at the same level as 31 March 2021, at £1.161 million.

The Joint Board reported slippage of 32 per cent against its 2021/22 Capital Plan

37. The Joint Board approved a 2021/22 Capital Plan of £0.805 million, to be funded through capital grants. The final outturn reported for the year showed that capital works costing £0.550 million were completed during the year. This represented slippage against the original plan of 32 per cent, with the majority of the slippage attributable to the rephasing of the Advanced Warning Signs and New Gantries works, partly offset by additional Carriageway Resurfacing works.

The Joint Board approved a provisional 2022/23 revenue budget of £1.771 million in December 2021

38. In December 2021, the Joint Board received a report titled 'Revenue Budget 2022/23 to 2024/25'. This included the provisional revenue budget for 2022/23 of £1.771 million based on administration expenditure of £0.535 million, operations costs of £0.896 million, plant and equipment spend of £0.241 million, and bridge maintenance expenditure of £0.099 million. The budget projected a break-even position based on the receipt of a Resource Grant from the Scottish Government of £1.759 million and other income of £0.012 million.

The impact of emerging cost pressures, including increasing staff and energy costs, is likely to place pressure on the budget of the Joint Board in future years

39. The financial impact of the Covid-19 pandemic on the Scottish Government budget is likely to extend across several years. The SG budget will also be under increased pressure due to other increasing cost pressures including staff and energy costs. This will in turn place pressure on the budget of Tay Road Bridge Joint Board in future years if additional funding is not available to fully fund its increased costs.

40. The 'Revenue Budget 2022/23 to 2024/25' report to the December 2021 Joint Board meeting included the provisional revenue budget for 2022/23 and indicative annual revenue budgets for 2023/24 and 2024/25. This provided members with an estimate of future budget requirements based on known increases and assumptions around other costs at that time. However, these revenue budgets will need to be closely monitored and reported during 2022/23 to ensure they reflect the actual increases in costs and revised expectations on future funding settlements.

Recommendation 1

Management should ensure that finance reports keep members informed of the impact of increasing cost pressures during 2022/23, including the longer-term impact of these emerging pressures on planned revenue and capital activity for future years.

The Joint Board approved a capital programme of £14.390 million over the next 3 years, but there remains a risk that the funding required to deliver all of the future years' capital projects may not be available

41. The 2022/23 to 2024/25 capital programme, approved in December 2021, anticipates capital expenditure of £14.390 million. The joint board has agreed a capital grant of £1.310 million for 2022/23, leaving an additional funding requirement of £13.080 million for the period 2022-24 yet to be identified under the approved capital programme.

42. We highlighted in our 2020/21 Annual Audit Report that there is a risk that the Scottish Government funding required to deliver all of the Joint Board's future years' capital projects may not be available due to the ongoing pressures on public finances created by the Covid-19 pandemic. This funding risk has been further exacerbated during 2021/22 due to increasing gas and electricity prices, and other cost pressures, which have increased the costs of all capital projects.

43. Management has advised that the long-term ten-year Capital Plan is regularly shared and discussed with Transport Scotland officers to ensure the funding for the completion of essential capital projects is prioritised.

Part 3. Governance and Transparency

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

Main judgements

Tay Road Bridge Joint Board has appropriate and effective governance arrangements in place to support scrutiny of decision-making and conducts its business in an open and transparent manner.

The Joint Board maintained a good level of performance over the last 12 months as traffic levels returned to near pre-pandemic levels.

Tay Road Bridge Joint Board has appropriate and effective governance arrangements in place to support scrutiny of decision-making

44. In reviewing the adequacy of the governance and transparency arrangements of an organisation we consider a number of areas, including:

- the structure and conduct of the Joint Board
- the level of openness and transparency, and
- the overall arrangements and standards of conduct, including those for the prevention and detection of fraud, error, bribery and corruption.

45. The Joint Board is comprised of twelve members taken from Dundee City Council (six), Fife Council (five) and Angus Council (one), and meets quarterly. From our attendance at Joint Board meetings during the course of the audit appointment we have observed that sufficient time is allowed to discuss the issues on the agendas and members are well prepared and ask appropriate questions.

46. Due to the ongoing impact of Covid-19 pandemic the Joint Board meetings were held remotely via Microsoft Teams throughout 2021/22. However, we have not noted any adverse impact on the level of scrutiny at meetings due to these meetings being held remotely.

The Annual Governance Statement is consistent with the financial statements and has been prepared in accordance with relevant regulations and guidance

47. As part of our annual audit we are required to provide an opinion as to whether the Annual Governance Statement is consistent with the financial statements and has been prepared in accordance with relevant regulations and guidance.

48. Our review of the Annual Governance Statement in the Joint Board's 2021/22 Annual Accounts 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, and the accuracy and completeness of the other information included in the statement.

49. The statement highlights areas for improvement and we reported in our 2021/22 Annual Audit Report that a number of the planned improvement actions were originally scheduled to be completed in prior years but were delayed so that staff could focus on the operational priorities following the Covid-19 outbreak in March 2020. Progress has been made with these during 2021/22 but the 2022/23 improvement agenda still includes 7 items which have been carried forward from prior years.

Recommendation 2

Management should ensure the planned improvement actions carried forward from prior years are actioned and concluded during 2022/23.

The Joint Board conducts its business in an open and transparent manner

50. Openness and transparency means that the 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. The Joint Board demonstrates its commitment to transparency in a number of ways:

- members of the public can attend meetings of the Joint Board
- agendas and minutes for the Joint Board meetings and supporting papers are available on the Joint Board's website
- the availability of the annual accounts on the website.

51. We are content that the Joint Board conducts its business in an open and transparent manner.

New website

52. We recommended in our 2020/21 Annual Audit Report that management should review the documents published on the Tay Road Bridge Joint Board website against the Public Sector Bodies (Website and Mobile Applications) Accessibility Regulations 2018 as part of the website improvements scheduled for 2021/22.

53. In July 2021, the Joint Board launched its new website which includes features allowing users to change the language and compatibility settings that adjust the way in which information is displayed. As part of the update, a public consultation was also held using an online questionnaire to gain information / feedback from users about how the website could be improved.

Good practice – Accessibility of new website

In August 2021 the Joint Board's new website was checked for accessibility using a third party tool, SiteImprove. This tool scans keywords, structure, code integrity and content, such as consistent font sizes, colour contrasts and structural integrity and assigns the website with a grade based on its level of accessibility. The result of this assessment graded the Joint Board's website at an "A" which is the highest rating available and reflects a website that complies with the highest standards of accessibility.

The management commentary in the 2021/22 annual accounts provided a fair, balanced and reasonable analysis of the organisation's financial performance for the year

54. In addition to the consistency opinion on the management commentary covered in Part 1 of this report, we also consider the qualitative aspects of the management commentary included in the annual accounts. The purpose of the management commentary is to provide information on the Joint Board, its main objectives and strategies, and the principal risks that it faces. It is required to provide a fair, balanced and reasonable analysis of a body's performance and is essential in helping stakeholders understand the financial statements. We concluded that the management commentary in the 2021/22 annual accounts satisfied these requirements.

Good practice – Review of the year in management commentary

The management commentary in the Joint Board's 2021/22 annual accounts provided useful detail on the organisation's activities over the last 12 months and its plans for the future. It was also enhanced by the inclusion of relevant photos and performance statistics. We believe that the commentary was well written and presented in a way that users of the accounts would find useful and understandable.

The Joint Board has appropriate arrangements in place for the prevention and detection of fraud and error

55. The Joint Board is responsible for establishing arrangements for the prevention and detection of fraud, error and irregularities, bribery and corruption. Furthermore, it is responsible for ensuring that its affairs are managed in accordance with proper standards of conduct by putting effective arrangements in place.

56. We have reviewed the arrangements in place and concluded that these are appropriate for the prevention and detection of fraud, error and irregularities, bribery and corruption. We are not aware of any specific issues that we need to bring to your attention.

The Joint Board maintained a good level of performance over the last 12 months as traffic levels returned to near pre-pandemic levels

57. As shown in [Exhibit 4](#) on page [17](#), the Joint Board maintained a good level of performance over the last 12 months as traffic levels returned to near pre-pandemic levels. However, it was noted that sickness levels, including illness related to Covid-19, showed an increase on the 2020 levels.

Good practice – Changes to operational working and staffing structure

In June 2021 the Joint Board approved proposals to reorganise the staffing structure at the Tay Road Bridge by uniting the operational and maintenance teams to create effective cross team working. These changes were designed to improve business resilience and service delivery, along with staff health and wellbeing, and included the delivery of training to help staff achieve new skills and qualifications. The new operational working and staffing structure will assist the organisation in undertaking its duty to maintain the bridge, and related infrastructure, and responding to future challenges.

Exhibit 4

Key Performance Information

Indicator	Year		
	2019	2020	2021
Safe Services			
Accidents involving members of the public	2	0	0
Reportable incidents involving employees	2	0	0
Complaints and enquiries	2019	2020	2021
Complaints received	1	1	1
Complaints responded to within 10 working days	100%	100%	100%
Enquiries received	28	21	36
Enquiries responded to within 10 working days	100%	95%	97%
Staff absence	2019	2020	2021
Staff sickness (average days per annum)	29.5	11.8	14.2
Payment of invoices	2019/20	2020/21	2021/22
Payment of invoices within 30 days of invoice date	99.7%	99.3%	99.2%

Source: Tay Road Bridge Joint Board Annual Accounts 2021/22

National performance audit reports

58. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2021/22 a number of reports and briefing papers were published which may be of interest to the Joint Board. These are detailed in [Appendix 2](#).

Appendix 1. Action plan 2021/22

2021/22 recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p>1. Emerging cost pressures</p> <p>The impact of emerging cost pressures, including increasing staff and energy costs, is likely to place pressure on the budget of the Joint Board in future years.</p> <p>Risk: There is a risk that the Joint Board will have insufficient resources to deliver their longer-term revenue and capital plans.</p>	<p>Management should ensure that finance reports keep members informed of the impact of increasing cost pressures during 2022/23, including the longer-term impact of these emerging pressures on planned revenue and capital activity for future years.</p> <p>Paragraphs 39. and 40.</p>	<p>Regular Revenue and Capital Monitoring reports will inform members of the impact of cost pressures during 2022/2023. Revenue and Capital Budget reports covering 2023/24 to 2025/26 will include the longer-term impact of emerging cost pressures.</p> <p>Responsible officer: Treasurer</p> <p>Agreed date: March 2023</p>
<p>2. Improvement activity</p> <p>The 2022/23 improvement agenda in the Annual Governance Statement includes 7 items which have been carried forward from prior years.</p> <p>Risk: Identified improvement actions are not being implemented timeously.</p>	<p>Management should ensure the planned improvement actions carried forward from prior years are actioned and concluded during 2022/23.</p> <p>Paragraphs 47. to 49.</p>	<p>Planned improvement actions carried forward from prior years are in progress and will be prioritised for completion during 2022/2023.</p> <p>Responsible officer: Bridge Manager</p> <p>Agreed date: March 2023</p>

Update on prior year recommendations

Issue/risk	Recommendation	Update on progress
<p>PY1. 1. Delivering of 3-year capital programme</p> <p>The 2021/22 to 2023/24 capital programme set out projects totalling £10.135 million, including projects costing £8.505 million to be delivered in 2023/24.</p>	<p>Management should ensure that contingency plans are in place to prioritise the completion of essential capital projects should the required capital grant funding to deliver the 2021/22 to 2023/24 capital programme not be available.</p>	<p>Complete</p> <p>Management has confirmed that the long-term ten-year Capital Plan is regularly shared and discussed with Transport Scotland officers to ensure the funding for the</p>

Issue/risk	Recommendation	Update on progress
<p>Risk: There is a risk that the Joint Board will have insufficient funding or resources to deliver the 3-year capital programme.</p>		<p>completion of essential capital projects is prioritised.</p>
<p>PY2. Improvement activity</p> <p>A number of the planned improvement actions for the coming year identified in the Annual Governance Statement were originally scheduled to be completed in 2020/21, but were delayed so that staff could focus on the operational priorities following the Covid-19 outbreak in March 2020.</p> <p>Risk: There is a risk that the Joint Board will be unable to deliver all the improvement actions identified for 2021/22.</p>	<p>Management should prioritise the planned improvement actions identified for 2021/22 in the Annual Governance Statement to ensure that the most time critical activities are completed first.</p>	<p>Ongoing</p> <p>Progress has been made during 2021/22 but the 2022/23 improvement agenda still includes 7 items which have been carried forward from prior years. Management should focus on progressing these improvements during 2022/23.</p> <p>See action plan point 2</p>
<p>PY3. Public Sector Bodies (Websites and Mobile Applications) Accessibility Regulations 2018</p> <p>The regulations require public sector bodies to put appropriate arrangements in place to ensure that information published on their websites is accessible.</p> <p>Risk: The information published on the Joint Board's website may not satisfy the requirements of the regulations.</p>	<p>As part of the website improvements scheduled for 2021/22, management should review the documents published on the Tay Road Bridge Joint Board website against the Public Sector Bodies (Website and Mobile Applications) Accessibility Regulations 2018 to identify what reasonable changes could be made to improve the accessibility of any information that does not comply with these requirements.</p>	<p>Complete</p> <p>In August 2021 the Joint Board's new website was checked for accessibility using a third party tool, SiteImprove. This tool scans keywords, structure, code integrity and content, such as consistent font sizes, colour contrasts and structural integrity and assigns the website with a grade based on its level of accessibility. The result of this assessment graded the Joint Board's website at an "A" which is the highest rating available and reflects a website that complies with the highest standards of accessibility.</p> <p>Paragraphs 52. to 53.</p>

Appendix 2. 2021/22 national performance reports

May

[Local government in Scotland Overview 2021](#)

June

[Covid 19: Personal protective equipment](#)

July

[Community justice: Sustainable alternatives to custody](#)

September

[Covid 19: Vaccination programme](#)

January

[Planning for skills](#)

[Social care briefing](#)

February

[NHS in Scotland 2021](#)

March

[Local government in Scotland: Financial Overview 20/21](#)

[Drug and alcohol: An update](#)

[Scotland's economy: Supporting businesses through the Covid 19 pandemic](#)

Tay Road Bridge Joint Board

2021/22 Annual Audit Report

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