

# Tay Road Bridge Joint Board

2023/24 Annual Audit Report



 AUDIT SCOTLAND

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

2 December 2024

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# Key messages

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## 2023/24 annual accounts

- 1 Tay Road Bridge Joint Board's financial statements give a true and fair view of its financial position for the year ended 31 March 2024.
- 2 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.

## Wider scope

- 3 The Joint Board has appropriate budget monitoring and reporting arrangements in place and reported a break-even position against budget for 2023/24.
- 4 Following confirmation from Transport Scotland of revenue funding for 2024/25, the Joint Board forecasts it will be required to use of £0.208 million of general reserves to fund anticipated revenue expenditure for 2024/25.
- 5 As only single year financial settlements have been provided by Transport Scotland, there continues 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. Management continues to engage with Transport Scotland to obtain clarity over the likely level of funding available for future years.

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# Introduction

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**1.** This report summarises the findings from the 2023/24 annual audit of Tay Road Bridge Joint Board (the Joint Board). It 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](http://www.audit-scotland.gov.uk).

**2.** The scope of the audit was set out in an annual audit plan presented to the March 2024 meeting of the Joint Board. This annual audit report comprises the findings from the audit of Tay Road Bridge Joint Board's annual accounts, and conclusions on wider scope areas as set out in the [Code of Audit Practice](#), which for less complex bodies includes conclusions on financial sustainability and Best Value.

**3.** We would like to thank Joint Board members, and officers, for their cooperation and assistance during the audit.

## Responsibilities and reporting

**4.** The 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 compliance with legislation putting appropriate and effective arrangements in place for governance and propriety.

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

**6.** This report contains an agreed action plan at [Appendix 1](#) setting out specific recommendations, responsible officers, and dates for implementation. 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 raised and to maintain adequate systems of control.

## Auditor Independence

**7.** 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 2023/24 audit fee of £15,860, as set out in our annual audit plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity or independence.

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# Part 1. Audit of 2023/24 annual accounts

Public bodies are required to prepare annual report and accounts comprising financial statements and other related reports. These are principal means of accounting for the stewardship public funds.

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**Tay Road Bridge Joint Board's financial statements give a true and fair view of its financial position for the year ended 31 March 2024.**

**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.**

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## Audit opinions on the annual accounts are unmodified

8. The Joint Board approved the annual accounts for the year ended 31 March 2024 on 2 December 2024. As reported in the independent auditor's report:

- 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 was prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014
- the management commentary and annual governance statement were consistent with the financial statements and properly prepared in accordance with the applicable requirements.

## The 2023/24 annual accounts were certified on 2 December 2024, in line with the agreed audit timetable

9. We received the unaudited annual accounts on 10 June 2024, in line with the agreed audit timetable. The accounts and working papers presented for audit were of a good standard and management and finance staff provided support to the team during the audit process. This enabled the final accounts audit to be completed in line with the agreed audit timetable and the 2023/24 annual accounts were certified on 2 December 2024.

10. Regulation 11 of [The Local Authority Accounts \(Scotland\) Regulations 2014](#) requires local government bodies to publish on its website its signed audited annual accounts by 31 October each year. We acknowledge that the failure to meet this deadline was due to the availability of resources to complete the 2023/24 audit. We recognise that it is in the best interests of public accountability to get the reporting of audited accounts back to pre-pandemic timelines. We are identifying ways to work more efficiently to expedite the 2024/25 audits whilst at the same time maintaining high standards of quality.

## Our audit approach and testing was informed by our materiality levels for the 2023/24 audit

**11.** The concept of materiality is applied by auditors to determine whether misstatements identified during the audit could reasonably be expected to influence the economic decisions of users of the financial statements, and impact the opinion set out in the independent auditor's report. Auditors set a monetary threshold when considering materiality although some issues may be considered material by their nature, and it is ultimately a matter of the auditor's professional judgement.

**12.** Different levels of materiality have been identified for balances and income and expenditure transactions due to the disparity in values between the two. This reflects the fact that while the functions of the Joint Board are focussed on the major asset (i.e. the Tay Road Bridge), the annual spend primarily relates to revenue expenditure on the maintenance and operation of the bridge rather than capital additions or capital enhancement expenditure.

**13.** Our initial assessment of materiality was carried out during the planning phase of the audit and was based on the financial results reported in the Joint Board's audited 2022/23 annual accounts. These materiality levels were reported in our annual audit plan to the March 2024 meeting of the Joint Board.

**14.** On receipt of the unaudited 2023/24 annual accounts we reconsidered our materiality levels based on the financial results for the year ended 31 March 2024, and decided to amend our materiality levels to reflect changes in asset values and an increase in gross expenditure. The materiality levels are detailed in [Exhibit 1](#).

### Exhibit 1 Materiality values

Materiality	Per Annual Audit Plan	Actual Used
<b>Overall materiality levels based on net assets value</b>		
Overall materiality	£1,180,000	£1,350,000
Performance materiality	£885,000	£1,103,000
Reporting threshold	£59,000	£68,000
<b>Lower materiality levels based on gross expenditure</b>		
Overall materiality	£79,000	£82,000
Performance materiality	£59,000	£62,000
Reporting threshold	£4,000	£4,000

Source: Audit Scotland

## Our audit identified and addressed the risks of material misstatement

15. [Exhibit 2](#) sets out the significant and non-significant risks of material misstatement to the financial statements. It also summarises the further audit procedures we performed during the year to obtain assurances over these risks and the conclusions from the work completed.

### Exhibit 2

#### Significant and non-significant risks of material misstatement

Nature of risk	Audit response	Conclusion
<b>Significant risks of material misstatement</b>		
<p><b>1. Risk of material misstatement due to fraud caused by management override of controls</b></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"> <li>• Assess the design and implementation of controls over journal entry processing.</li> <li>• Make enquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments.</li> <li>• Test journals at the year-end and post-closing entries and focus on significant risk areas.</li> <li>• Consider the need to test journal entries and other adjustments during the period.</li> <li>• Evaluate significant transactions outside the normal course of business.</li> <li>• Assess any changes to the methods and underlying assumptions used to prepare accounting estimates compared to the prior year.</li> <li>• Substantively test income and expenditure transactions around the year-end to confirm they are accounted for in the correct financial year.</li> <li>• Test accounting accruals and prepayments focusing on significant risk areas.</li> </ul>	<p>The completion of the assurance procedures did not identify any evidence of management override of controls.</p>

Nature of risk	Audit response	Conclusion
<b>Other risks of material misstatement</b>		
<p><b>2. Estimation in the valuation of pension assets and liabilities</b></p> <p>Actuarial estimates are a complex combination of liabilities over significant future periods based on life expectancy, CPI growth and discounting (based on corporate bond rates).</p> <p>Assets are based on an individual employer body's share of assets at the last triennial valuation of the pension fund. Roll forward adjustments are made to members data and to asset valuations.</p> <p>There is a risk that small changes in the assumptions used can lead to large changes in the valuations, creating a risk of material misstatement in the annual accounts.</p>	<ul style="list-style-type: none"> <li>• Assess the scope, independence and competence of the professionals engaged in providing estimates for pensions.</li> <li>• Review the appropriateness of actuarial assumptions and results including comparison with other councils and the pension fund as a whole.</li> <li>• Establish officers' arrangements for ensuring the reasonableness of professional estimations and the accuracy of information provided to the actuary by the council.</li> </ul>	<p>We did not identify any errors in the valuation of pension assets and liabilities, however we did note that funded and unfunded elements had been netted off in the draft accounts.</p> <p>Refer to issue 1 in <a href="#">Exhibit 3</a>.</p>

Source: Audit Scotland

## We reported the significant findings from the audit prior to the annual accounts being approved and certified

**16.** Under International Standard on Auditing (UK) 260, we are required to communicate significant findings from the audit, including our view about the qualitative aspects of the body's accounting practices, to those charged with governance prior to the audited annual accounts being approved and certified.

**17.** The Code of Audit Practice also requires us to highlight key audit matters which are defined in ISA (UK) 701 as those matters judged to be of most significance.

**18.** The significant findings are summarised in [Exhibit 3](#). Our audit also identified other 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 ISA260.



**Exhibit 3****Significant findings and key audit matters from the audit of the annual accounts**

Issue	Resolution
<p><b>1. Pension Asset</b></p> <p>Where there is a pension asset position on the funded element of a Local Government Pension Scheme (LGPS) then any unfunded pension liability should be disclosed separately on the face of the Balance Sheet and not netted off against the funded pension asset.</p> <p>The Joint Board had a pension asset of £0.531 million on its funded LGPS element and a pension liability of £0.271 million on the unfunded element. These were netted off in the Draft Accounts and shown on the Balance Sheet as a net pension asset of £0.260 million.</p>	<p>Management corrected the audited 2023/24 annual accounts to disclose the funded and unfunded LGPS elements separately on the face of the Balance Sheet. This had no impact on the total Net Assets figure.</p>
<p><b>2. Application of depreciation to land and buildings valuations</b></p> <p>The carrying amount of an item of property, plant and equipment should reflect its current value. The Joint Board engaged a property valuer to provide valuations for land and buildings as at 31 March 2024.</p> <p>We reviewed the Joint Board's asset register to confirm that the asset values accurately reflected the amounts in the Valuer's certificate. This identified that for two assets the annual depreciation charge had not been written back when applying the valuation as at 31 March 2024 resulting in the value of Property, Plant and Equipment being understated by £0.054 million.</p>	<p>As this is below our materiality level, management opted not to amend the accounts for this item and this is reported as an unadjusted error in the audited 2023/24 annual accounts.</p>

Source: Audit Scotland

### **Total misstatements identified during the audit were £0.325 million, including unadjusted misstatements of £0.054 million**

**19.** It is our responsibility to request that all misstatements, other than those below our reporting threshold, are corrected, although the final decision on making the correction lies with those charged with governance.

**20.** Total misstatements identified were £0.325 million which exceeds our performance materiality threshold. We considered whether further audit procedures were required and reviewed the nature and causes of these misstatements, which mainly related to the Pension adjustment as noted at item 1 in [Exhibit 3](#). We have concluded that these arose from issues that have been isolated and identified in their entirety and do not indicate further systemic error. We considered whether other misstatements presented material risks of misstatement in the relevant account area and concluded they did not.

**21.** We also identified one misstatement which was not corrected by management in the audited accounts, as noted at item 2 in [Exhibit 3](#). The net

impact of this would have been to decrease net expenditure in the comprehensive income and expenditure statement for the year ended 31 March 2024 by £0.054 million, with a corresponding increase in net assets as at 31 March 2024 of £0.054 million in the balance sheet.

### **Good progress has been made in addressing the prior year audit recommendation**

**22.** The Joint Board has made good progress against the agreed prior year audit recommendation as set out in [Appendix 1](#).

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## Part 2. Wider Scope

For less complex bodies, wider-scope audit work considers the financial sustainability of the body and the services that it delivers over the medium to longer-term, and the arrangements for securing Best Value.

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**The Joint Board has appropriate budget monitoring and reporting arrangements in place and reported a break-even position against budget for 2023/24.**

**Following confirmation from Transport Scotland of revenue funding for 2024/25, the Joint Board forecasts it will be required to use of £0.208 million of general reserves to fund anticipated revenue expenditure for 2024/25.**

**As only single year financial settlements have been provided by Transport Scotland, there continues 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. Management continues to engage with Transport Scotland to obtain clarity over the likely level of funding available for future years.**

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### **Appropriate budget monitoring and reporting arrangements are in place**

**23.** The Joint Board approves its annual revenue and capital budget prior to start of the financial year, and quarterly revenue and capital 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 by both Strategic Objective and expenditure type. 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 reported a break-even position against budget for 2023/24**

**24.** In December 2022 the Joint Board approved a revenue budget of £1.939 million for 2023/24. This was based on receipt of Resource Grant from the Scottish Government of £1.919 million and other income of £0.010 million. The budget projected a break-even position based on administration expenditure of £0.586 million, operations costs of £0.993 million, plant and equipment spend of £0.277 million, and bridge maintenance expenditure of £0.083 million.

**25.** The Joint Board drew down its full Resource Grant of £1.893 million during 2023/24 and reported a break-even position against the approved budget. The break-even position reflected the underlying overspends and underspends during the year and the most significant variances against budget are summarised in [Exhibit 4](#).

**Exhibit 4****Summary of significant variance against budget for 2023/24**

Area	£m	Main reasons for variance
Administration costs	0.031	Overspend reflects higher than anticipated expenditure in relation to increased energy costs, insurance premiums, Police Scotland fees, structural engineer fees, and a new Service Level Agreement for Scottish Road Works Noticing.
Plant and equipment operating costs	0.047	Underspend as a result of lower than anticipated expenditure on the hire of a safety boat and on the materials budget for generators, slightly offset by increased energy costs.
Non-Specific Grant Income	0.026	Reduced grant income reflects underspends in other budget lines.

Source: Tay Road Bridge Joint Board Annual Accounts 2023/24

### **The Joint Board reported slippage of 11 per cent against its 2023/24 Capital Plan**

**26.** The Joint Board approved a 2023/24 Capital Plan of £7.109 million, to be funded through capital grants. The final outturn reported for the year showed that capital works costing £6.306 million were completed during the year. This represented slippage against the original plan of 11 per cent, with the majority of the slippage attributable to the Gantry Replacement programme which has been deferred until 2025 due to changes in the level of grant made available by Transport Scotland.

### **The Joint Board will need to use £0.208 million of its general reserves to fund anticipated revenue expenditure for 2024/25**

**27.** In December 2023, the Joint Board agreed a provisional revenue budget for 2024/25 of £2.078 million. The provisional budget projected a break-even position based on the anticipated receipt of a Resource Grant from the Scottish Government of £2.037 million and other income of £0.041 million. Following the Scottish Government's Comprehensive Budget announcement on 19 December 2023, Transport Scotland advised that the Joint Board's actual revenue grant for 2024/25 would be only £1.830 million. As a result, the Joint Board approved a revised revenue budget of £2.053 million for 2024/25 which requires use of £0.208 million of general reserves to fund anticipated revenue expenditure for the year.

**28.** Alongside the revised 2024/25 revenue budget approved in March 2024, the Joint Board has also approved indicative revenue budgets for 2025/26 and 2026/27 financial years. These forecast break-even positions based on indicative discussions with Transport Scotland which suggest that the level of funding for 2025/2026 and 2026/2027 will be consistent with the level of funding for 2024/2025 with modest inflationary increases. However, there is no guarantee that this level of funding will be maintained in future years.

## **There remains a risk that the funding required to deliver the capital projects planned for future years may not be available**

**29.** The 2024/25 to 2026/27 capital programme, approved in December 2023, included capital expenditure of £17.405 million over the 3 year period, with activity totalling £6.500 million planned for 2024/25. This level of planned expenditure was based on indicative discussions with Transport Scotland, but at this stage final agreement of grant funding for 2024/25 had not been confirmed.

**30.** In late December 2023, the Scottish Government announced Capital Grant funding for the Board of £7.900 million for 2024/2025, an increase of £1.400 million from that originally budgeted. Thereafter, a revised Capital Plan was approved by the Joint Board in March 2024. Capital expenditure over the 3 year period is now budgeted at £18.825 million. However, as only single year capital funding settlements are provided to the Joint Board, there is a risk that the funding required to deliver the capital projects planned for future years may not be available.

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

## **The Joint Board's general fund reserve balance is expected to reduce from £1.2 million to £0.9 million by 31 March 2024**

**32.** 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 2024 remained at the same level as 31 March 2023, at £1.161 million.

**33.** As detailed at paragraph [27.](#), the Joint Board will need to use £0.208 million of its general reserves to fund anticipated revenue expenditure during 2024/25. This will result in the general reserve balance at 31 March 2024 reducing to £0.953 million which is slightly below the £1.000 million level the Joint Board consider to be a prudent level of contingency against unexpected events and to also act as a working balance to minimise overdraft positions resulting from uneven cash flows.

## **The uncertainty over future funding levels continues to present a risk to the longer term financial sustainability of the Joint Board**

**34.** The [Code of Audit Practice](#) requires external auditors to conclude as to whether audited bodies are planning effectively so they can continue to deliver services in the medium term (two to five years) and longer term (over five years).

**35.** As detailed in this section of the report, as only single year financial settlements have been provided by Transport Scotland, there continues to be uncertainty over the level of revenue funding available 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. Management continues to engage with

Transport Scotland to obtain clarity over the likely level of funding available for future years.

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

**36.** 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.

**37.** 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 year we have observed that sufficient time is allowed to discuss the issues on the agendas and members are well prepared and ask appropriate questions.

**38.** Joint Board meetings continue to be held remotely via Microsoft Teams throughout 2023/24. 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**

**39.** 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.

**40.** Our review of the Annual Governance Statement in the Joint Board's 2023/24 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.

**41.** The Joint Board's Improvement Agenda for 2023/24 included 7 actions. Of these, only 1 was completed during the year. The remaining 6 have been carried forward to the improvement agenda for 2024/25. This includes 1 action relating to a review of HR policies which was previously carried forward from 2022/23. Of the 6 carried forward, 4 are considered by management to be part completed, with the remaining 2 not progressed due to resource constraints.

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## **Recommendation 1**

Management should ensure the planned improvement actions carried forward from prior years are actioned and concluded during 2024/25.

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

**42.** 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.

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

## **The management commentary in the 2023/24 annual accounts provided a fair, balanced and reasonable analysis of the organisation’s financial performance for the year**

**44.** 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 2023/24 annual accounts satisfied these requirements.

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## **Good practice – Review of the year in management commentary**

The management commentary in the Joint Board’s 2023/24 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.

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

**45.** 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.

**46.** A revised Counter Fraud and Corruption Policy was approved by the Joint Board in March 2024 and thereafter communicated to all staff. 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 has appropriate arrangements in place to secure Best Value, and measure the efficiency and effectiveness, of its operations**

**47.** Tay Road Bridge Joint Board has defined its mission as being to: “Provide the travelling public with safe, reliable and efficient crossing of the River Tay through the operation, maintenance and improvement of the Tay Road Bridge”. The Joint Board’s Strategic Plan has identified the following five strategic objectives to support the delivery of its mission:

- 1) Meeting User Expectations:** Ensuring continued reliability of journeys and providing modern interfaces with our users.
- 2) Fiscally Sustainable:** Maintaining financial responsibility through effective and appropriate deployment of capital and revenue resources.
- 3) Transparent Governance and Clear Decision Making Processes:** Fit for purpose governance arrangements with clear lines of responsibility and accountability that are transparent and clear to users and the general public.
- 4) A Modern Diverse and Well Trained Workforce:** Providing roles that are fit for purpose whilst offering a range of opportunities for as wide a cross-section of the potential work force as the service provided allows.
- 5) Quality and Standards:** Improve safety, maintenance and processes to deliver continuous improvement.

**48.** The Joint Board has developed Key Performance Indicators (KPIs) to measure general performance and success in achieving its strategic objectives. These are reported annually as part of the management commentary contained within the Annual Accounts.

**49.** As part of its Improvement Agenda for 2024/25, the Joint Board is to develop a new Strategic Plan 2025-2030.

### **The Joint Board maintained a good level of performance over the last 12 months**

**50.** As shown in [Exhibit 5](#), the Joint Board maintained a good level of performance over the last 12 months. The increase in complaints received related to traffic delays resulting from the traffic management associated with the major works.



## Exhibit 5

### Key Performance Information

Indicator	Year		
	2021/22	2022/23	2023/24
<b>Traffic</b>			
Fully closed due to works being undertaken on the bridge	5	2	3
Closed due to breakdowns and minor accidents	22	18	42
<b>Safe Services</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Accidents involving members of the public	0	3	5
Reportable incidents involving employees	0	0	0
<b>Complaints and enquiries</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Complaints received	1	0	10
Complaints responded to within 10 working days	100%	N/A	100%
Enquiries received	36	23	47
Enquiries responded to within 10 working days	97%	100%	100%
<b>Staff absence</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Staff sickness (average days per annum)	14.2	13.8	9.7
<b>Payment of invoices</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
Payment of invoices within 30 days of invoice date	99.2%	97.8%	99.6%

Source: Tay Road Bridge Joint Board Annual Accounts 2023/24

# Appendix 1. Action plan 2023/24

## 2023/24 recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p><b>1. Improvement activity</b></p> <p>The 2024/25 improvement agenda in the Annual Governance Statement includes 6 items which have been carried forward from prior years.</p> <p><b>Risk:</b> 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 2024/25.</p> <p><a href="#">Paragraph 41.</a></p>	<p>Planned improvement actions carried forward from prior years will be prioritised for completion during 2024/2025.</p> <p><b>Responsible officer:</b> Bridge Manager and Treasurer</p> <p><b>Agreed date:</b> March 2025</p>

## Follow-up of prior year recommendations

Issue/risk	Recommendation and agreed action	Update
<p><b>PY1. Future revenue and capital funding</b></p> <p>There is 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.</p> <p><b>Risk: The uncertainty over future funding levels presents a risk to the longer-term financial sustainability of the Joint Board.</b></p>	<p>Management should continue to engage with Transport Scotland to obtain clarity over the likely level of funding available for future years, and an early indication of the revenue and capital grant levels for 2024/25. The Joint Board should consider the response provided by Transport Scotland when setting the provisional 2024/25 revenue budget and 3-year capital plan in December 2024.</p> <p><b>Responsible officer:</b> Treasurer</p> <p><b>Agreed date:</b> 31 March 2024</p>	<p><b>Ongoing</b></p> <p>Indicative revenue budgets for 2025/26 and 2026/27 were agreed by the Joint Board as part of the revised 2024/25 revenue budget. A 3 year Capital Plan was also approved at this time. These plans are based on regular discussions with Transport Scotland regarding the level of future funding likely available. However, as only single year funding settlements are made by the Scottish Government, there continues to be uncertainty over future funding levels presents a risk to the longer-term financial sustainability of the Joint Board.</p>

# Tay Road Bridge Joint Board

## 2023/24 Annual Audit Report

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[www.audit-scotland.gov.uk/accessibility](http://www.audit-scotland.gov.uk/accessibility)



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