

REPORT TO: SCRUTINY AND AUDIT COMMITTEE - 3 DECEMBER 2025

REPORT ON: OTHER REPORTS RELEVANT TO THE REMIT OF THE SCRUTINY AND AUDIT COMMITTEE

REPORT BY: CHIEF INTERNAL AUDITOR

REPORT NO: 341-2025

1.0 PURPOSE OF REPORT

This report advises members of reports submitted to Tayside Contracts, Tayside Valuation Joint Board, Tay Road Bridge Joint Board, and Tay Cities Regional Deal Joint Committee that are relevant to the work of the Scrutiny and Audit Committee.

2.0 RECOMMENDATION

Members of the Committee are asked to review the reports listed at Appendix 1 and determine whether any of the reports should be the subject of a more detailed discussion by this Committee.

3.0 FINANCIAL IMPLICATIONS

None.

4.0 MAIN TEXT

This report summarises reports that have been reported to the Tayside Contracts Joint Committee, Tayside Valuation Joint Board, Tay Road Bridge Joint Board, and Tay Cities Regional Deal Joint Committee from 18 March 2025 to 11 November 2025.

5.0 POLICY IMPLICATIONS

This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

6.0 CONSULTATIONS

The Council's Leadership Team have been consulted in the preparation of this report.

7.0 BACKGROUND PAPERS

None.

CATHIE WYLLIE
CHIEF INTERNAL AUDITOR

DATE: 11 NOVEMBER 2025

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| Committee | Report Title/Summary |
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| <p>Tayside Contracts Joint Committee</p> <p>16 June 2025</p> | <p>Agenda and reports are available at:</p> <p>Publications</p> <p>Information and Reports of particular interest:</p> <p>Governance matters:</p> <ul style="list-style-type: none"> • Update to membership of the Committee from Angus Council following a meeting on 8 May 2025 • Convenership term of office held by Dundee City Council is at an end and the position is required to be filled by Angus Council. The position will be filled by Councillor Gavin Nicol. The position of Vice Convener would be filled by Councillor Dave Cuthbert and the position of Vice Convener Elect would be filled by Councillor Steven Rome. • The Joint Committee is asked to note that, following his appointment to the post of Executive Director of Corporate Services at Dundee City Council, Paul Thomson will serve as Proper Officer to the Joint Committee. • The Joint Committee is asked to note that Dougie McKay has been appointed Managing Director of Tayside Contracts effective from 1 June, 2025. His successor as Head of Operations of Tayside Contracts will be appointed by the General Purposes Sub-Committee. <p>Report JC14/2025 Quarterly Performance Report Update April 2024 to March 2025.</p> <p>Report JC15/2025 Local Code of Corporate Governance and Annual Governance Statement.</p> <p>Exempt report: New jobs/gradings - Grade 11 and above, redundancy and flexible retirement report.</p> |
| <p>Tayside Contracts Joint Committee</p> <p>Special Meeting</p> <p>23 June 2025</p> | <p>Agenda and reports are available at:</p> <p>Publications</p> <p>The meeting was to consider report JC18/2025 Draft Unaudited Annual Report and Accounts for the Year to 31 March 2025.</p> |

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| <p>Tayside Contracts Joint Committee</p> <p>Meeting 25 August 2025</p> | <p>Agenda and reports are available at:</p> <p>Publications</p> <p>Information and reports of particular interest:</p> <p>JC18/2025 Quarterly Performance Update - Quarter 1 April to June 2025 JC19/2025 Internal Audit - outcomes from reviews 2024/2025</p> <p>The report included the outcomes from the following Internal Audit reviews by Henderson Loggie:</p> <ul style="list-style-type: none"> • Annual Report “In our opinion, Tayside Contracts has adequate and effective arrangements for risk management, control and governance. Proper arrangements are in place to promote and secure Value for Money.” • Estimating Construction Jobs - Costing and Material Purchasing Overall Grading Satisfactory (System meets control objectives with some weaknesses present.) One priority 2 (addressing significant risk) and 2 Priority 3 (addressing minor risk) recommendations were agreed. • External Relations Overall Grading Good(System meets control objectives). One Priority 3 recommendation was agreed. • Debtors/Income Overall grading Satisfactory. Two Priority 3 recommendations were agreed. • Follow-up reviews 8 of 18 recommendations require further action (Three Priority 2 and five Priority 3). <p>Item 3a) Change of Membership and Vice Convener</p> <p>Councillor Lee Mills was appointed by Dundee City Council to replace Councillor Steven Rome who had resigned as a member of the Tayside Contracts Joint Committee and as Vice Convener of the Committee.</p> |
| <p>Tayside Valuation Joint Board</p> <p>16 June 2025</p> | <p>Agenda and minutes are available at: https://www.tayside-vjb.gov.uk/minutes-agendas-2025/</p> <p>Reports of particular interest:</p> <p>TVJB5-2025 - External audit annual audit plan 2024-25. TVJB6-2025 - Unaudited annual accounts for the year ended 31 March 2025. TVJB7-2025 - Internal Audit.</p> <ul style="list-style-type: none"> • Maintenance of accuracy of the Electoral Register. This covers Angus and Perth and Kinross Councils. Overall assurance level is Good - System meets control objectives. • Cyber Security Overall Assessment Satisfactory - System meets control objectives with some weaknesses present. Two grade 3 recommendations were made to address minor risks. • Follow-up reviews 2024/25. All actions from previous reports have been implemented. <p>TVJB8-2025 - Corporate Plan and Service Plan 2025-2028. TVJB9-2025 - Risk Management Business Continuity.</p> |

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| <p>Tayside Valuation Joint Board</p> <p>25 August 2025</p> | <p>Agenda and reports are available at:</p> <p>Minutes & Agendas 2025 - Tayside Valuation Joint Board</p> <p>Reports of particular interest:</p> <p>TVJB15-2025 Revenue Monitoring for 4 Months to 31 July 2025. TVJB16-2025 Best Value - Public Performance Report 2024-25. TVJB18-2025 Health and Safety Annual Report. TVJB19-2025 Internal Audit.</p> <ul style="list-style-type: none"> • Audit Needs assessment and Strategic Plan 2025 to 2028. • Internal Audit Plan 2025/26 to cover Staff recruitment and retention; Procurement and Creditors/Purchasing; Risk Management; and Follow-up reviews. |
| <p>Tay Road Bridge Joint Board</p> <p>9 June 2025</p> | <p>June 2025 Board Papers Tay Road Bridge</p> <p>Reports of particular interest:</p> <p>TRB 10-2025 Response to Internal Auditor's Annual Report to members Strategic Plan 2025-2030.</p> <ul style="list-style-type: none"> • The opinion of the internal auditor is " In our opinion, the Board has adequate and effective arrangements for risk management, control and governance. Proper arrangements are in place to promote and secure Value for Money. From the internal audit work conducted during 2024/25 we have not identified any downward trends in relation to risk management, control, or governance. The latest iteration of the Strategic Risk Register does not stipulate the risk appetite of the Joint Board and therefore it is not possible to highlight whether there any areas operating above the risk appetite. This opinion has been arrived at taking into consideration the work we have undertaken during 2024/25, and in previous years since our initial appointment." • Corporate Governance overall assurance Good - System meets control objectives. • Payroll overall assurance Good - System meets control objectives. • Procurement and Creditors/Purchasing overall assurance Satisfactory - System meets control objectives with some weaknesses present. Two recommendations were made to address one significant and one minor risks. <p>TRB11-2025 Local Code of Corporate Governance. TRB12-2025 Annual governance Statement for the year to 31 March 2025. TRB13-2025 Unaudited annual accounts for the year ended 31 March 2025. TRB15-2025 External audit annual audit plan 2024/25.</p> |
| <p>Tay Road Bridge Joint Board</p> <p>5 September 2025</p> | <p>September 2025 Board Papers Tay Road Bridge</p> <p>Reports of particular interest:</p> <p>TRB20-2025 Revenue Monitoring 4 months to July 2025. TRB21-2025 Capital Monitoring - 4 months to 31 July 2025. TRB 22-2025 Internal Audit - Audit Needs Assessment and Strategic Plan 2025 to 2028 and Annual Audit Plan 2025/2026.</p> <ul style="list-style-type: none"> • The 2025/26 plan covers Health and Safety; Budgetary Control; Risk Management; and Follow-up. |

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| <p>Tay Cities Region Joint Committee</p> <p>21 March 2025</p> | <p>https://www.taycities.co.uk/21-march-2025-tay-cities-region-joint-committee-agenda-papers</p> <p>Reports of particular interest:</p> <p>TCRJC02-2025 Annual Performance Report and Benefits Realisation Plan.</p> <p>Programme of Meetings 2025.</p> <p>Friday, 20 June 2025, to be held remotely.</p> <p>Friday, 3 October 2025, to be held remotely.</p> <p>Friday, 12 December 2025, to be held remotely.</p> |
| <p>Tay Cities Region Joint Committee</p> <p>20 June 2025</p> | <p>https://www.taycities.co.uk/20-june-2025-tay-cities-region-joint-committee-agenda-papers-presentations</p> <p>Reports of particular interest:</p> <p>TCRJC4-2025 Reshaping the Tay Cities Region Deal Update - to provide an update to the Joint Committee with the amendments made to the reshaping timetable, the changes to the review panel and progress with developing criteria for strand 2 of the reshaping work.</p> |
| <p>Tay Cities Region Joint Committee</p> <p>3 October 2025</p> | <p>03 October 2025 - Tay Cities Region Joint Committee - Agenda, Papers & Presentations Tay Cities Deal</p> <p>Reports of particular interest:</p> <p>Verbal update regarding item 4 Reshaping the Tay Cities Region Deal.</p> <p>Confidential report Dundee Airport (Revenue) BJC for approval.</p> |