

Equality Impact Assessment in Audit Scotland

Corporate Plan 2012-15

Audit Scotland Equality Impact Assessment

Policy Title ¹	Corporate Plan 2012 -15
Strategic Outcome	<p>Deliver services to the Auditor General for Scotland and the Accounts Commission to provide public audit across Scotland.</p> <p>20% real team reduction in audit costs and fees over 4 years.</p> <p>To deliver world-class public audit.</p>
Directorate	Management Team
We have completed the equality impact assessment for this policy.	<p>Name: Diane McGiffen</p> <p>Position: Chief Operating Officer</p> <p>Date: December 2011</p>
Approval by Director on behalf of Business Group Management Team	<p>Name: Diane McGiffen</p> <p>Position: Chief Operating Officer</p> <p>Date: December 2011</p>
Sign off by the Diversity & Equality Steering Group (DESG) Chair on behalf of the DESG members	<p>Name: Angela Canning</p> <p>Date: 7 August 2012</p>

Once the EQIA documentation has been completed and signed off arrangements will be made by the Diversity & Equality Steering Group and communications team to publish the summary results from the EqIA on Audit Scotland's website.

¹ Throughout this documentation we use the word **POLICY** to mean any activity, function, strategy, programme, service or process which is being considered for Impact Assessment.

Step 1: Define the aims of the policy

Title of policy	Corporate Plan 2012-15
Strategic Outcome	<p>Deliver services to the Auditor General for Scotland and the Accounts Commission to provide public audit across Scotland.</p> <p>20% real team reduction in audit costs and fees over 4 years.</p> <p>To deliver world-class public audit.</p>
Directorate	Management Team

What is the purpose of the proposed policy (or changes to be made to the policy)?	Set the strategy and direction for 2012-15; incorporate the results of consultation on strands of activity subject to significant change (the code of audit practice, the programme of performance audits.)
Who is affected by the policy or who is intended to benefit from the proposed policy and how?	<p>Affected: staff.</p> <p>Benefits: staff and audited bodies</p> <p>Staff helped shape the plan and their work is directed by it. Staff may be affected by a reduction in workforce numbers and tighter budgets. All staff have responsibility for delivering the budget.</p> <p>Audited bodies will benefit from lower fees.</p>
How have you, or will you, put the policy into practice, and who is or will be responsible for delivering it?	By aligning business plans to deliver the Corporate Plan, resetting fees and delivering the agreed budget.
How does the policy fit into our wider or related policy initiatives?	The plan encompasses key business priorities and initiatives.
Do you have a set budget for this work?	Audit Scotland's revenue expenditure budget for 2012-13 is £24.6m.

NOTE

The Corporate Plan builds on consultation undertaken by Audit Scotland on the Code of Audit Practice and the performance audit programme. These set the direction for our audit work. The plan was approved for its interest by the Accounts Commission and by the Auditor General for Scotland through the Board. This equality impact assessment is supported by the Equality Impact Assessment on the budget and on individual work strands e.g., audit appointments, procurement of audits, property etc.

Step 2: What do you already know about the diverse needs and/or experiences of your target audience?

Do you have information on				
Age	Yes	✓	No	
Disability	Yes	✓	No	
Gender	Yes	✓	No	
Lesbian, Gay, Bisexual & Transgender	Yes	✓	No	
Race	Yes	✓	No	
Religion and Belief	Yes	✓	No	

Age	The age range split for AS staff is: 16-24 (2.3%) 25-34 (24.2%) 35-49 (45.7%) 50+ (27.9%) (Audit Scotland Single Equality Scheme March 2012).
Disability	The percentage of staff who have declared themselves as having a disability is 3%. (Audit Scotland Single Equality Scheme, March 2012)
Gender	The representation of males and females at AS remained the same as the previous year at 49% and 51% respectively. (Audit Scotland Single Equality Scheme, March 2012)
Lesbian, Gay, Bisexual & Transgender	60.8% of staff have declared themselves as heterosexual/straight. 1.9% have said they would prefer not to say and 35.5% have not responded. The remaining 1.9% are either gay or bisexual. (Audit Scotland Single Equality Scheme, March 2012)
Race	A slight increase in the percentage of minority ethnic group staff to 2.6%. (Audit Scotland Single Equality Scheme 2012)
Religion and Belief	39.6% of staff have not disclosed any religion. 26% of staff have no religion or stated not applicable; 15.1% are Church of Scotland; 9.8 Roman Catholic; 4.2% prefer not to say; 3.4% other Christian and 1.9% are either Sikh, Jewish or another religion. (Audit Scotland Single Equality Scheme, March 2012)

Step 3: Do you have enough information to help you understand the diverse needs and/or experiences of your target audience?

If not, what else do you need to know?

Age	Do you have enough information to proceed?	Yes	
Yes we have enough information to consider any issues that may impact more proportionately on particular groups.			
Disability	Do you have enough information to proceed?	Yes	
Gender	Do you have enough information to proceed?	Yes	
Lesbian, gay, bisexual and transgender	Do you have enough information to proceed?	Yes	
Race	Do you have enough information to proceed?	Yes	
Religion and Belief	Do you have enough information to proceed?	Yes	

Step 4: What does the information you have tell you about how this policy might impact positively or negatively on the different groups within the target audience?

Age	See note below
Disability	See note below
Gender	See note below
Lesbian, Gay, Bisexual & Transgender	See note below
Race	See note below
Religion and Belief	See note below

Note referred to

Our pay freeze and pay policy is applied equally to all staff and cannot be applied differently.

There are potential risks from staffing reductions regarding team make up and skills which may impact for example on flexible working opportunities. However, EIAs have been carried out on the VERA scheme and on our flexible working, audit appointments and redeployment policies, and our property policy.

Step 5: Will you be making any changes to your policy?

Are there any changes?	Yes	No	
Age	Yes	No	✓
Disability	Yes	No	✓
Gender	Yes	No	✓
Lesbian, Gay, Bisexual & Transgender	Yes	No	✓
Race	Yes	No	✓
Religion and Belief	Yes	No	✓

Please identify:

- what action you will take
- who will take that action
- when that action will be taken.

Actions:

- Annual Equality Pay Review
- Audit Strategy monitor quality of audit work
- Staff feedback through staff survey.

Step 6: Does your policy provide the opportunity to promote equality of opportunity or good relations by altering the policy or working with others?

Age	Yes	✓	No	
Disability	Yes	✓	No	
Gender	Yes	✓	No	
Lesbian, Gay, Bisexual & Transgender	Yes	✓	No	
Race	Yes	✓	No	
Religion and Belief	Yes	✓	No	

Age	See note below
Disability	See note below
Gender	See note below
Lesbian, Gay, Bisexual & Transgender	See note below
Race	See note below
Religion and Belief	See note below

Note referred to

Opportunity to promote flexible working and we have reviewed and enhanced our flexible working policy to support different life choices and reduced staff costs.

Step 7: Based on the work you have done - rate the level of relevance of your policy

Tick one box for each strand

	Age	Disability	Gender	LGBT	Religion and belief	Race
High: <ul style="list-style-type: none"> ▪ There is substantial evidence that people from different groups or communities are (or could be) differently affected by the policy (positively or negatively) ▪ There is substantial public concern about the policy, or concerns have been raised about the policy's potential impact by relevant bodies ▪ The policy is relevant to all or part of the respective general duty, in the case of race, disability and gender. 						
Medium: <ul style="list-style-type: none"> ▪ There is some evidence that people from different groups or communities are (or could be) differently affected (positively or negatively). ▪ There is some public concern about the policy. ▪ The policy is relevant to parts of the respective general duty, in the case of race, disability and gender. 						
Low: <ul style="list-style-type: none"> ▪ There is little or no evidence that some people from different groups or communities are (or could be) differently affected (positively or negatively). ▪ There is little or no evidence of public concern about the policy. ▪ The policy has little or no relevance to the respective general duty, in the case of race, disability and gender. 	√	√	√	√	√	√
Unknown: <ul style="list-style-type: none"> ▪ No evidence or data has been collected therefore an assessment cannot be made. 						

Step 8: Is a further impact assessment required?

Age	Yes		No	✓
Disability	Yes		No	✓
Gender	Yes		No	✓
Lesbian, Gay, Bisexual & Transgender	Yes		No	✓
Race	Yes		No	✓
Religion and Belief	Yes		No	✓

If you have answered yes please explain why

If you have answered no please explain why

EIAs have been completed for our:

- performance audit programme
- Voluntary Early Release Arrangement (VERA)
- property strategy
- procurement strategy

We produce an annual pay monitoring report.

Budget – 2011-12

Staff costs represent 55% of our budget – EIA arrangements in place see above.

External Auditors represent 24% of our budget – recent tender exercise completed. Diversity and equality sections included in contract.

Property costs represents 6% of our budget – property policy subject to EIA.

Legal, Professional & Consultancy – 4% - Diversity and equality sections included in contract.

Balance – 11% of our budget – Diversity & equality sections included in contracts.

Step 9: Explain how you will monitor and evaluate this policy/function or strategy to measure progress?

Please explain how monitoring will be undertaken, when it will take place and who is responsible for undertaking it:

- Annual Accounts, monthly expenditure reports
- Quarterly Management Team and Board review
- Pay monitoring
- Staff feedback
- Diversity & Equality Steering Group annual report

Step 10: Summary of improvements, outcomes and impact

Please summarise in no more than 200 words the nature of the policy and main improvements, outcomes and impact as a result of this review – this will be published on Audit Scotland’s website and the full EqIA will be made available to interested parties, if requested.

The Corporate Plan 2012 – 15 sets the direction for Audit Scotland’s work, encompasses the results of consultation on the framework for our work and our work programme, and sets out how we will reduce the cost of audit and fees by 20% in real terms over 4 years. This EQIA is supported by those undertaken individual for the core elements of our work. We will be revisiting the plan annually and will take stock on equality impact at each annual review.