AUDIT SCOTLAND

Equality Impact Assessment

Audit Appointments Working Group

Audit Scotland Equality Impact Assessment

Policy Title[1]	Audit Appointments Working Group
Strategic Outcome	To apply transparency and fairness in the allocation of audits to staff taking account of both business need and personal circumstances and preferences.
Directorate	Audit Services Group (ASG)
We have completed the equality impact assessment for this policy.	Name: Elaine Boyd Position: Senior Audit Manager Date:7/2/12
Approval by Director on behalf of Business Group Management Team	Name: Fiona Kordiak Position: Director – Audit Services Group Date:7/2/12
Sign off by the Diversity & Equality Steering Group (DESG) Chair on behalf of the DESG members	Name: Angela Canning Date: 25 April 2012

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.

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[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	Audit Appointments 2011-16
Strategic Outcome	To apply transparency and fairness in the allocation of audits to staff in Audit Services Group (ASG), taking account of both business need and personal circumstances and preferences.
Directorate	Audit Services Group

What is the purpose of the proposed policy (or changes to be made to the policy)?	Audit Appointments for 2011-16 were confirmed in May 2011 by Audit Strategy Group following approval from the Auditor General and the Accounts Commission. Both audit portfolios and individual audits for this period require to be allocated to ASG staff in such a way that maximises the value of external audit and contribution of staff.
Who is affected by the policy or who is intended to benefit from the proposed policy and how?	All ASG staff will be affected by the audit allocations. Both ASG staff and audited bodies will benefit from this policy through the effective and efficient allocation of audits.
How have you, or will you, put the policy into practice, and who is or will be responsible for delivering it?	An Audit Appointments Working Group has been established. The group is chaired by the Director of Audit Services. Members of the group include a range staff from across audit services offices. There is representation across ASG grades

	and also from the following groups: • ASG's Business Improvement Unit (BIU) • PCS • Diversity and Equality Steering Group • Lead on Learning and Development Plan • ASG Trainee Support Manager An action plan to facilitate the allocation of audit work was developed during the Group's first meeting in April 2011. This was subsequently approved by the ASG Management Team. A key task for the Group was to compile a set of criteria to allocate audit work. This was developed during the first meeting and presented to ASGMT. Minor revisions and a suggested system for prioritising criteria has been adopted by the Group following feedback from the ASGMT. The criteria (see Appendix 1) were used to allocate audit work across ASG. The Director of Audit Services had overall responsibility for allocating audit work.
How does the policy fit into our wider or related policy initiatives?	The policy links directly to the priorities listed in the ASG 2010/11 Business plan. • Focusing on what matters for Scottish public spending • Reducing the cost of financial audit • Working smarter and improving our business processes • Changing how we communicate and work together • Supporting corporate improvement plans, focusing on: • Greater visibility and a clearer management structure

	• Better corporate working • Valuing all our contributions, skills and talents equally.
Do you have a set budget for this work?	A budget has been established through the BIU corporate group commitments. 3 days per member of the Audit Appointments Working Group (9 members) 5 days Chair Audit Appointments Working Group Total number of Audit Days – 32 No other financial costs have been incurred by the working group.

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

Age	Evidence: Monitoring data from 2009/10 shows our staff age profile as having the largest proportion of staff in the 35-49 age range, which represented 43% of all staff. The smallest proportion of staff were within the 16-24 bracket, representing 4% of all staff. *(Equality annual review 2009/10).*
Disability	Evidence: 14 employees declared themselves as having a disability. This represents 4.6% of staff at Audit Scotland. *(Equality annual review 2009/10).* Staff record information on disability within the EHR system, this field within the system is approved by the manager. In addition to this intelligence HR follow up with staff who declare a disability on an annual basis to determine if there is a change in circumstances and if assistance is required. Information recorded on individual preferences forms in relation to disability will also be taken into consideration when allocating audits to staff. This is linked to the statutory obligation criteria (high importance) listed in the criteria for audit allocations detailed in Appendix 1.
Gender	Evidence: 49% Male; 51% Female *(Equality annual review 2009/10).*
Lesbian, Gay, Bisexual & Transgender	Evidence: 5.5 per cent of staff identified themselves as gay, lesbian or bisexual. Eleven per cent of respondents chose the option 'prefer not to say'. No respondents identified themselves as transgender. *(Audit Scotland staff survey (September 2009)* *Note -* The survey was completed by 203 members of staff (84.2%).
Race	Evidence: 98.3% White; 1.7% Minority Ethnic *(Equality annual review 2009/10).*

Religion and Belief	Evidence: 44% of staff stated that they did not have a religion or faith. Ten per cent of respondents chose the option 'prefer not to say'. 18.7% said Church of Scotland, 12.3% Roman Catholic, 9.9% Other Christian, 4.4% Other and 0.5% Jewish. *(Audit Scotland staff survey (September 2009)*

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?	<u>Yes</u>	No
Disability	Do you have enough information to proceed?	<u>Yes</u>	No
Gender	Do you have enough information to proceed?	<u>Yes</u>	No
Lesbian, gay, bisexual and transgender	Do you have enough information to proceed?	<u>Yes</u>	No
Race	Do you have enough information to proceed?	<u>Yes</u>	No
Religion and Belief	Do you have enough information to proceed?	<u>Yes</u>	No

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	Preference Forms
Disability	All staff were invited to complete a preference form irrespective of their age, gender or any other protected characteristic.
Gender	
Lesbian, Gay, Bisexual & Transgender	Analysis of the preference forms highlighted that staff with caring responsibilities or a disability may require additional consideration. The Director of ASG will take account of these circumstances during the allocation process.
Race	
Religion and Belief	
	Rotation Database
	A database is held detailing staff involvement in audited bodies. The rotation policy is outlined in the ASG Audit Guide, the policy is applied equally to all staff. The information held was used as part of the criteria to allocate audit work. This is a key step in the allocation process to ensure that there is compliance with professional standards. The rotation policy has been recently updated to allow ASGMT to approve exceptions to the policy (exceptions do not apply to staff with sign off responsibilities). There have been no cases to date. This is likely to apply in situations that assist with recognising statutory obligations.

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

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

Please identify:

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

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

Age Disability Gender Lesbian, Gay, Bisexual & Transgender Race Religion and Belief	The policy is applicable to all diversity and equality strands. The allocation criteria (Appendix 1) developed by the Audit Appointments Working Group was used in the first instance to allocate audit clients to staff. This approach promoted equality of opportunity in allocating the audits across staff. Thereafter the Director of ASG took account of the preferences included in the Audit Allocation preference forms which all staff were asked to complete. The information contained in the forms was used to prevent discrimination within different employee groups. Information to support statutory obligations such as disability was taken into account during the allocation process. Audit portfolios have been established, agreed by ASGMT and allocated to Assistant Directors. The portfolios contain a similar number of audit days. Portfolios were allocated to all staff by February 2012 following an internal recruitment exercise.

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

As well as the strands listed below caring responsibilities and formal flexible and part time working arrangements have been considered during the allocation process.

	Age	Disability	Gender	LGBT	Religion and belief	Race
High: ▪ 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: ▪ 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.		X				
Low: ▪ 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.	X		X	X	X	X
Unknown: ▪ No evidence or data has been collected therefore an assessment cannot be made.						

Step 8: Is a further impact assessment required?

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

If you have answered yes please explain why

If you have answered no please explain why
The draft EQIA was submitted to the DESG and ASGMT for noting. Internal recruitment took place in February 2012 and the portfolios were finalised at that point.

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:

The audit appointments process was deemed appropriate and issues raised were considered by the Director of Audit Services and ASGMT. Intelligence gathered during this process will be used to assist preparation for the next round of audit appointments.

The allocation process was completed in February 2012 following an internal recruitment exercise.

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 web site and the full EqIA will be made available to interested parties if requested.

The Audit Appointments Working Group was established in June 2011 to develop a policy to support the allocation of the new 5 year audit portfolio to staff in a fair and transparent way.
A set of criteria was developed for the allocation process which took account of a number of factors including the diverse needs of our staff. Information was captured on business need and staff profiles and this was subsequently used to match audits to staff. There was an opportunity for staff to highlight concerns around their new portfolio and where it was deemed appropriate revisions were made.
The process was concluded in February 2012 following an internal recruitment campaign. It is recognised however that the allocation of audits will be subject to on going change based on business need and staff movements.

APPENDIX 1

Criteria for Audit Allocations (updated 4 May 2011)

Total criteria = 11

Importance categorised as:

High – 4

Medium – 4

Low - 3

No.	Criteria for Audit Allocations	Importance
1	Geography	Medium
2	Rotation, ethical standards and conflicts of interest	High
3	Continuity	Low
4	Risk –v- experience	Medium
5	Development opportunities for staff	Medium
6	Minimise travel time and cost (link to 1)	High
7	Staff preferences	Low
8	Statutory obligations & diversity impact assessment	High
9	Sharing travel and stay-away (balanced for all) – consider current audits/portfolios (link to 7 & 10)	Medium
10	Health and safety implications	High
11	Hours worked (when compiling a team) – part time balance effects	Low