

# Accounts Commission

**Gender Equality Scheme: 2007 – 2010**

## **Introduction by the Chair**



The Accounts Commission is keen to use its position to contribute towards the promotion of equality on the basis of peoples' gender. We believe our role gives us the opportunity to promote gender equality, not just to local authorities but to the Scottish public. Audit Scotland will be working with us, and on our behalf, to review all our policies and activities and I hope that this process will raise our awareness of gender equality issues further and help us to keep improving the way we do things.

**Alastair MacNish**

# Introduction

## Background

1. The Accounts Commission is a statutory, independent body which, through the audit process, assists local authorities, police and fire boards in Scotland to achieve the highest standards of financial stewardship and the economic, efficient and effective use of their resources. The Commission has four main responsibilities:
  - securing the external audit, including the audit of Best Value and Community Planning
  - following-up issues of concern identified through the audit
  - carrying out national performance studies to improve economy, efficiency and effectiveness in local government
  - issuing an annual direction to local authorities which sets out the range of performance information they are required to publish.
2. The Commission secures the audit of 32 councils and 40 joint boards (including the police and fire services). Local authorities spend over £14 billion of public funds a year. Together with Audit Scotland and the Auditor General, they ensure that the Scottish Executive and public sector bodies in Scotland are held to account for the proper, efficient and effective use of public funds.

## Accounts Commission Members

3. The Accounts Commission can have between 6 and 12 members appointed by Scottish Ministers. The Accounts Commission does not employ any staff but Audit Scotland supports the Commission in its work.

## The Gender Equality Duty

4. The Sex Discrimination Act (SDA) 1975 has been amended by the Equality Act of 2006 to place a duty on all public sector authorities to promote gender equality. The legislation means we must be proactive in ensuring that people of both genders are treated fairly. This new Gender Equality Duty (GED) is about promoting gender equality and embedding equality for all into our culture in practical and demonstrable ways. The duty has two elements – a general duty and a specific duty. The general duty requires all public authorities to have due regard to the need to:
  - Promote equality of opportunity between people of either gender
  - Eliminate discrimination that is unlawful under the Act

- Eliminate harassment of persons that is related to their gender, and
  - Promote positive attitudes towards the needs of people of either gender.
5. The specific duty requires the creation of a gender equality scheme and an action plan. The Accounts Commission is subject to both elements of the duty.
  6. The duty aims to make gender equality central to the way that public authorities work. It is designed to address the fact that, despite over 30 years of individual legal rights on sex equality, there is still widespread discrimination – sometimes intentional, sometimes unintentional – and persistent gender inequality.

## **Leading and Co-ordinating the Approach to the GED**

7. The Accounts Commission as a whole has overall responsibility for the Gender Equality Scheme. Since the Accounts Commission does not employ any staff the employer's duty does not apply and this is reflected in our Gender Equality Scheme. The Chair of the Commission has worked with Audit Scotland to produce this scheme. Responsibility for implementation of the scheme rests with Audit Scotland, specifically with the Director of Corporate Services, who chairs Audit Scotland's Diversity and Equality Working Group (DEWG). Audit Scotland has its own Gender Equality Scheme which includes aspects in relation to Audit Scotland's duties as an employer to its employees.
8. The DEWG involves representatives from across Audit Scotland, including the staff trade union. The role of the DEWG is to develop, monitor and review progress against the equality duties, and report on progress to the senior management team and the Accounts Commission.

# Policies and Activities

9. The Accounts Commission recognises that if gender equality is to be improved then it is essential that:
  - our policies and activities do not discriminate against people of either gender; and
  - Consideration of gender equality is fully embedded within the way policies are developed and activities carried out.
  
10. The Accounts Commission's key policies and activities are as follows:
  - Securing the financial audit of local government
  - Securing best value audits
  - Securing national public reporting studies
  - Specifying Statutory Performance Indicators (SPIs)
  - Approving the Code of Audit Practice
  - Monitoring the quality of audit work.

# Involving People

11. At the heart of the GED specific duty is the requirement to consult people in producing the Gender Equality Scheme and action plan. The Commission recognises that to really promote gender equality and eradicate discrimination, stakeholders must be involved in not only identifying potential improvements but also in reviewing the progress and impact of those improvements. Involvement is a long-term process and the Commission are fully committed to this.
12. Audit Scotland is developing an approach to involvement with internal staff and external stakeholders on the Commission's behalf. Audit Scotland are aiming to involve people of different genders and with a range of different types of personal background. So far, involvement has been through a small staff group of mixed gender and background. Audit Scotland's intention is to develop external involvement, particularly for outward facing policies and functions.
13. A small group of staff and the DEWG were involved in the creation of the Commission's scheme in two main ways:
  - carrying out an assessment of our policies and activities (in the longer term external stakeholders will also become more fully involved in this aspect)
  - commenting on the draft scheme.

## Taking involvement further

14. The staff group, along with external stakeholders who become involved, has responsibility for deciding what involvement should look like once the scheme is published. There are some specific actions to be undertaken, such as monitoring and reviewing the scheme and the action plan and these are detailed in the relevant sections. The group will decide, in conjunction with the DEWG, what format these will take.
15. They will then be able to become fully involved in the processes of reviewing policies, assessing impact and monitoring progress.

# Assessing the impact of policies and activities

16. The Accounts Commission is committed to valuing and promoting diversity. We recognise that there is a need to review our policies and functions both to ensure that they do not unintentionally disadvantage people of either gender, and to identify where we can better promote equality of opportunity. To fully assess all aspects of the Commission's work, Audit Scotland will undertake impact assessments of our policies and activities.
17. In order for us to gain maximum value from the impact assessment process, Audit Scotland will be assessing our policies and activities against all the equality strands (both those in law and those forthcoming). We are aware that there is a risk in such an approach because there is potential for gender issues to become 'lost' amid the other strands. However, Audit Scotland will put in place mechanisms to ensure that any issues particular to one strand of diversity and equality are properly addressed in the impact assessment process. One way in which this may happen is for separate assessments on e.g, gender, to take place if there are particular high priority issues. The DEWG has recently agreed to adopt the Scottish Executive's Impact Assessment Tool. We will seek input from our internal involvement group to help tailor the Tool to our needs and circumstances.
18. As discussed in the previous section, a small group of staff were involved in the initial assessment of our internal and external policies, functions and activities. They rated each area for impact on people of either gender and importance in relation to our other policies and activities. The scale used for impact was – no impact on staff of either gender, a little impact, some impact, and substantial impact on staff because of gender. The scale used for importance of the policy or activity was - not very important, reasonably important, and very important. The scores for each of these were then mapped against each other to identify the gender priorities. Appendix 1 shows the full results.
19. Audit Scotland will place these gender priorities alongside the priorities for other strands to determine the final priorities for impact assessment. As mentioned previously, mechanisms for ensuring that no important issues are missed will be developed through the action plan.
20. Undertaking full impact assessments can be resource intensive. To ensure that Audit Scotland and the Commission get as much out of the process as possible, each assessment will be undertaken by a small group of participants. This group will also be fully supported throughout the assessment process. The group will be made up from a combination of those responsible for the policy/activity; members of the DEWG group; participants from the internal/external involvement groups; other stakeholders affected by the policy/activity and potential participants from other equality strands.

21. The impact assessment process will span the length of the scheme, therefore we are keen that the process starts as soon as is practicable. Audit Scotland are aiming to conduct a pilot impact assessment within the next 3-6 months and then to roll out the programme after a review of the pilot.

# Mapping our performance

22. To measure the Commission's progress on improving gender equality, we must, with the help of Audit Scotland, introduce information-gathering arrangements and report regularly on progress. The Accounts Commission does not employ any staff, rather members are appointed by Scottish Ministers. Responsibility for recruitment, development and retention therefore lies with the Scottish Parliament.

## Measuring progress

23. The involvement of Audit Scotland's DEWG and the future involvement group is helping to identify key actions and priorities for the impact assessment programme of our policies and activities. This work has fed and will continue to feed into the action plan. Audit Scotland's DEWG will monitor progress on the actions with the help of their involvement groups and will feed this back to the Commission for review.
24. The Commission will use mechanisms developed by Audit Scotland to help assess whether our performance on gender equality is improving. Future discussions with Audit Scotland and their involvement groups about the potential impact of our work on people of either gender will help to prioritise actions and develop ways of measuring progress.

## Using the information

25. As mentioned in each of the previous sections, the information that Audit Scotland gathers on our behalf will allow us to meet our legal obligations and to measure progress on our action plan and gender equality in general. Audit Scotland have identified an action on our behalf to develop appropriate mechanisms for measuring progress and impact.

# Monitoring and Review

26. The Accounts Commission will use Audit Scotland to monitor and review specific progress on the action plan and our performance more generally. Audit Scotland will then feed this information back to the Commission who will then review it. Audit Scotland's DEWG group in conjunction with the involvement groups will monitor and review progress on our action plan at its regular quarterly meetings. The whole scheme and action plan will be reviewed and updated in three years.
27. The Accounts Commission will publish an annual monitoring report on gender equality which will set out:
  - Progress on actions taken in the past year
  - The results of information-gathering
  - What has been done with the information collected
28. We will publish a revised scheme in May 2010.

## Assessing progress in other organisations

29. Public bodies have a statutory duty to encourage equal opportunities. As part of this, Audit Scotland, on behalf of the Accounts Commission, currently addresses equality issues in the bodies audited in a number of ways. As part of the impact assessment process these approaches will be reviewed and any improvements identified.
30. The Local Government in Scotland Act 2003 introduced a statutory duty of Best Value and Community Planning on councils. The definition of Best Value includes the encouragement of both equal opportunities and the observance of the equal opportunities requirements as defined in the Scotland Act 1998.
31. Within Local Government, the following audit approaches encompass equality issues:
  - **Statutory Performance Indicators**
    - Audit Scotland (on behalf of the Accounts Commission) specifies statutory performance indicators (SPIs) which all councils, police forces and fire brigades must publish. There are specific indicators relating to gender. Consultation remains ongoing to ensure that these measures remain relevant.

- **Public Reporting Studies**

- Equalities issues are explicitly considered at the early scoping stages of every study, when a formal study brief is prepared. Every brief is then sent for comment to a range of stakeholders, including the main equalities bodies.

- **Best Value Audits**

- In 2004, we started a programme of Best Value Audits, which are designed to ensure that councils have made proper arrangements for Best Value and are complying with their Community Planning duties under the Local Government in Scotland Act 2003. All 32 councils will be audited over a 3 - 4 year period. Police and Fire authorities are also subject to Best Value audits.
- The Statutory Guidance on Best Value provides ten major criteria, one of which is equal opportunities arrangements. Councils self-assess their performance against all ten Best Value criteria and the audit process checks evidence in detail against a targeted selection of these. In some councils the audit takes an overview of equalities performance; in others a more detailed audit will be undertaken.

33. Audit Scotland's *Priorities & Risk Framework* (PRF), principally an audit planning and risk assessment tool, in combination with other activities allows them to identify risks which may be specific to local government in Scotland. This helps auditors in assessing audit risk and deciding where to target resources. Equalities is considered as a cross-cutting theme particularly in relation to political governance, performance management, workforce management, procuring and managing assets.

# Appendix 1 – Prioritising our policies and activities

	<b>SUBSTANTIAL IMPACT</b>	<b>SOME IMPACT</b>	<b>A LITTLE IMPACT</b>	<b>NO IMPACT</b>
<b>VERY IMPORTANT</b>	Public Reporting Studies	Securing the audit of governance, financial stewardship and performance of local authorities, police and fire bodies		
	Best Value audits	Media enquiries/contacts		
	SPIs			
<b>REASONABLY IMPORTANT</b>		Media interviews		
		Best value audit - public hearings		
		Meetings - internal and external		
		Press releases		
<b>NOT VERY IMPORTANT</b>		Internal communications		

# Appendix 2 - Gender Equality Scheme Action Plan

This Action Plan sets out the specific steps Audit Scotland on behalf of the Accounts Commission to improve gender equality

Action	Explanation	Outcome	Responsibility and timescale
<p>Set up Audit Scotland's involvement group beyond the current DEWG and examine and recommend options for wider involvement beyond Audit Scotland staff.</p>	<p>Requirement of the GED to involve people in progressing gender equality.</p> <p>Need to implement gender equality in the best way for people of either gender and with varying personal backgrounds and circumstances.</p> <p>Recognition that many people do not fully understand the role or work of the Accounts Commission.</p>	<ul style="list-style-type: none"> <li>• An internal involvement group from Audit Scotland staff that have a range of differing backgrounds and personal circumstances (i.e. childcare, other carer responsibilities, age ranges etc.)</li> <li>• A group external to Audit Scotland that have a range of differing backgrounds and personal circumstances (i.e. childcare, other carer responsibilities, age ranges etc).</li> <li>• The groups will have an understanding of our work</li> <li>• In the longer term, the group member's views and experiences strongly influence decisions and priorities.</li> </ul>	<p>Director of Corporate Services, Audit Scotland</p> <p>Expand membership and begin capacity building work by September 2007</p> <p>Full involvement March 2008.</p>

Finalise programme of impact assessments	<p>Impact assessments needed for all relevant policies and activities over the next three years, starting with the highest priority ones identified with the involvement groups.</p> <p>Audit Scotland will develop the approach and undertake the assessments, using staff that are trained and supported to ensure a systematic and consistent approach.</p>	<ul style="list-style-type: none"> <li>• A 3-year programme of impact assessments based on priorities</li> </ul>	<p>Director of Corporate Services, Audit Scotland</p> <p>August 2007</p>
Complete planned programme of impact assessments and report on results of assessments annually	Impact assessments needed for all relevant policies and activities over the next three years, starting with the highest priority ones identified with the involvement groups	<ul style="list-style-type: none"> <li>• A formal, annual report giving the results of impact assessments undertaken in the previous year, and actions taken or planned as a result</li> </ul>	<p>Director of Corporate Services, Audit Scotland</p> <p>First report March 2008</p>
Investigate and set out methods for assessing whether the outcomes have been achieved for each action in the action plan and what the impact is on people of either gender and different backgrounds.	To assess progress on the action plan, outcomes have been identified but mechanisms must be put in place to evidence whether these have been achieved and what impact they have had	<ul style="list-style-type: none"> <li>• A method identified for measuring each action outcome and assessing its impact</li> </ul>	<p>Director of Corporate Services, Audit Scotland</p> <p>December 2007</p>
Produce an annual review of progress on the gender equality scheme and a revised action plan.	Requirement of the GED and a means of reporting progress to all interested parties.	<ul style="list-style-type: none"> <li>• A formal, annual assessment of progress and a revised action plan, considered at and Accounts Commission meeting</li> </ul>	<p>Director of Corporate Services, Audit Scotland</p> <p>First review May 2008</p>
Formally review the Gender Equality Scheme after 3 years and publish an updated scheme and action plan	Requirement of the GED and a means of keeping the scheme up-to-date and relevant.	<ul style="list-style-type: none"> <li>• A formal review of the scheme by Audit Scotland</li> <li>• An updated scheme published by May 2010.</li> </ul>	<p>Director of Corporate Services, Audit Scotland</p> <p>May 2010</p>

