

Single Equality Scheme

December 2009 – November 2012

December 2009



 ACCOUNTS COMMISSION



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Introduction

Statement by the Chair of the Accounts Commission

The Accounts Commission is committed to using its position to promote equality in local authorities. This, our first Single Equality Scheme, demonstrates that commitment and provides us with the opportunity to play a leading role in the promotion and application of best practice in the key areas of diversity and equality

Together with Audit Scotland we will achieve this through our work programme, and particular studies and Best Value audits, and by continuous and vigorous reviews of our other policies and activities.



John Baillie

Chair of the Accounts Commission and Audit Scotland Board



Context and commitment

Purpose

1. Previously we have had in place equality schemes and corresponding action plans for race, gender and disability. We have now developed this Single Equality Scheme covering all equality strands and this forms the basis of our work on promoting equality and diversity through our activities, and the work Audit Scotland carries out on our behalf. Through this Single Equality Scheme we aim to give further momentum to the equality agenda, and respond more effectively to the anticipated requirements of the Equality Act in 2010.

Accounts Commission for Scotland

2. The Accounts Commission is a statutory, independent body which, through the audit process assists local authorities 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, to ensure satisfactory resolutions
 - 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.
3. The Commission secures the audit of 32 councils and 44 joint boards (including police and fire and rescue services). Audit Scotland provides the Accounts Commission and the Auditor General for Scotland with the services we need to carry out our duties. The Accounts Commission is independent of local councils and of government and can make reports and recommendations to Scottish ministers. Local authorities spend over £19 billion of public funds a year. Together with Audit Scotland and the Auditor General, we ensure that the Scottish Government and public sector bodies in Scotland are held to account for the proper, efficient and effective use of public funds

Accounts Commission members

4. The Accounts Commission can have between six and 12 members appointed by Scottish ministers. The Accounts Commission does not employ any staff.



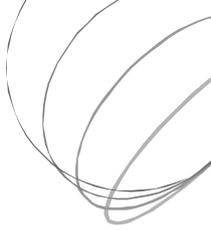
Vision and objectives

5. Audit Scotland's Corporate Plan sets out our shared vision and objectives, and the supporting activities they will carry out for us over the period 2009 - 2012, and is available at <http://www.audit-scotland.gov.uk>.
6. We are committed to maximising the impact of our work in holding local authorities to account and helping them to improve and providing more evidence each year, and over time, on the impact our work has had. To support this we have set the following priorities with the Auditor General, for Audit Scotland, for the next five years:
 - deliver more streamlined audit in partnership with other scrutiny bodies
 - maximise our contribution to the improvement of public services
 - increase the impact of our work
 - become a centre of excellence for public audit
 - improve the transparency of our costs and governance arrangements.
7. Audit Scotland has set out a diversity statement that underpins its corporate plan objectives of '*holding to account and helping to improve*'. The main elements of that diversity statement are set out in Exhibit 1 below.

Exhibit 1: Extract from Audit Scotland's Diversity Statement

- All staff are entitled to be treated with respect and enjoy equality of opportunity in order that their selection and subsequent development is based entirely on merit. Discrimination will not take place against any current or prospective member of staff on the grounds of their age or perceived age, civil partnership status, colour, disability, ethnic origin, family responsibilities, gender, marital status, nationality, national origin, race, religion or belief, sexual orientation, trans-gender status or work pattern.
- We will put the promotion of diversity and equality at the heart of policymaking and will take a leading role in demonstrating best practice.
- We will actively promote equality of opportunity through circulating vacancy details as widely as possible and a rigorous process of monitoring by our Human Resources department.
- We will raise staff awareness of what equality and valuing diversity means and enable managers to promote and be accountable for equality of opportunity through our Performance Development Scheme and training for all staff.
- We will positively value the different perspectives and skills of staff and make full use of these.

8. Audit Scotland has developed this Single Equality Scheme and Equality Action Plan, on our behalf, based on these values. Audit Scotland also has its own Single Equality Scheme, and this scheme should be read alongside the Accounts Commission's scheme. Audit Scotland, as the delivery agency and employer, is engaged in a wider range of work to promote equality through audit. The Accounts

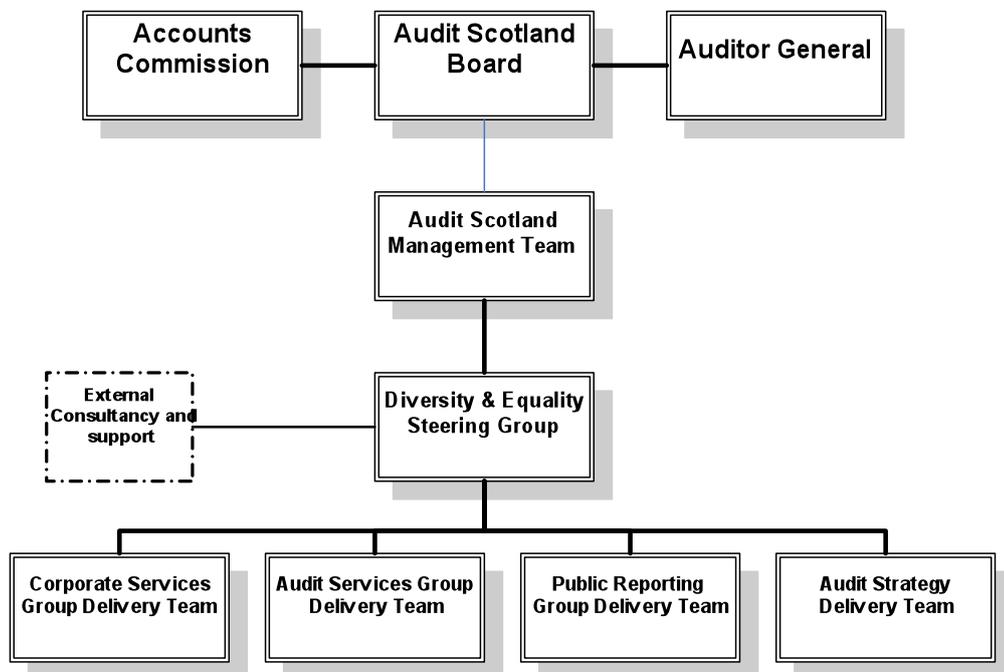


Commission has an interest in Audit Scotland's Scheme and we consider and comment on this and progress on Audit Scotland's Equality Action Plan.

Leadership and responsibilities

9. The Accounts Commission has overall responsibility for its Single Equality Scheme. Since we do not employ any staff, employer's duties do not apply and this is reflected in our scheme. Responsibility for implementation of our scheme largely rests with Audit Scotland. We will work closely with Audit Scotland's Board and Senior Management Team to oversee our scheme and the delivery of the actions set out within our equality action plan.
10. Audit Scotland has established new arrangements to take forward diversity and equality, including the creation of a Diversity and Equality Steering Group. These new arrangements are designed to help mainstream diversity and equality within the organisation and ensure a coordinated corporate response on equality issues.
11. The Steering Group will report its activity and progress on its workplan and priorities directly to Audit Scotland's Senior Management Team, which in turn reports directly to the Audit Scotland Board and the Accounts Commission. Exhibit 2 below sets out the relationships between the Steering Group, the Audit Scotland Management Team and the delivery teams in each area of the organisation.

Exhibit 2: Equality arrangements in Audit Scotland





Resources

12. The Diversity and Equality Steering Group steers Audit Scotland's strategy on all matters relating to diversity and equality. This includes ensuring effective design and delivery of the Accounts Commission's and Audit Scotland's own equality schemes and action plans. The Steering Group also holds business groups to account for their progress in mainstreaming diversity and equality.
13. The Steering Group includes senior leads for each business area together with practitioner and specialist members who have an interest in the subject of equality and diversity and are developing their expertise on individual areas of equalities. The Steering Group has a strategic role but its membership, rooted within different teams based across Audit Scotland, is able to ensure that action and the process of culture change takes place at a local level.
14. In support of the Steering Group there are delivery teams in place across the business to ensure that action takes place on diversity and equality issues, both through the approach and delivery of audit work and also through the results and reporting of audit work. Expert advice and support is available on diversity and equality to support the Steering Group.



Equality Duties

15. As a public authority we are legally required to eliminate discrimination and promote good relations, as well as promote equality, in relation to disability, gender, gender re-assignment and race. We have developed this scheme to meet these requirements but also have extended this to address age, religion or belief, sexual orientation and human rights, in readiness for the anticipated requirements of the Single Equality Bill.

A Single Equality Scheme for the Accounts Commission

16. Previously we have had in place equality schemes and corresponding action plans for race, gender and disability in response to legislative requirements. We have now developed this Single Equality Scheme covering all equality strands and this forms the basis of our work on improving equality and diversity across all equality strands. The individual schemes are now superseded. By having a Single Equality Scheme we aim to give further momentum to the equality agenda, and this will allow us to respond more effectively to the anticipated requirements of the Equality Act in 2010.

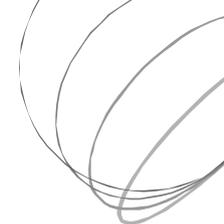
Legislative Background and Requirements

17. A number of pieces of current legislation place duties the Accounts Commission as a public body to support the elimination of discrimination and promote equality of opportunity. Some of the legislation relates to specific aspects of equality and although there are common areas and requirements there are also subtle differences which we need to take account of when addressing equalities. Our aim in producing the Single Equality Scheme is to level up those requirements across the different equality strands. We have outlined the main public sector duties under current legislation below.

The Equality Bill

18. The UK Government introduced an Equality Bill in April 2009 and it is expected to become law in Autumn 2010. The Bill aims to improve and strengthen existing laws but also to make the current complex set of discrimination laws much simpler and easier to understand. It is proposed that the Bill will introduce a new streamlined Equality Duty to replace the race, disability and gender equality duties, and which will also cover age, gender reassignment, religion or belief and sexual orientation. It is likely that the Bill will become law in 2010.

19. The UK Government intends that the new single Equality Duty will be more effective than the existing three separate duties because it will streamline processes and help public bodies focus their efforts on outcomes and action rather than on producing plans and schemes.



Current public sector duties

20. There are three specific equality duties on public bodies in relation to disability, gender and race. Each of the equality duties has two elements – a general duty and a specific duty. The general duties differ in some ways but each requires that in relation to each strand of equalities, all public bodies have due regard to the need to:

- **promote equality of opportunity**
 - between disabled persons and other people
 - between people of either gender
 - between people of all racial groups
- **eliminate discrimination**
 - that is unlawful under the Disability Discrimination Act
 - that is unlawful under the Equality Act (gender)
 - that is unlawful under the Race Relations Act 1976 as amended
- **promote good relations**

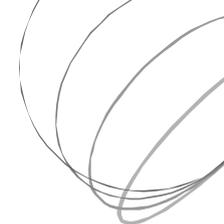
21. The specific duties are the steps we need to take to ensure we are meeting the general duties, and all require the creation of equality schemes and action plans. This includes the development of this Scheme and the Equality Action Plan; our monitoring activities; and carrying out equality impact assessments. The Accounts Commission is subject to both the specific and general elements of each of the duties.

The Disability Equality Duty

22. The Disability Discrimination Act (DDA) 1995 as amended by the DDA 2005 places a duty on all public sector bodies to promote disability equality. The legislation means we must be proactive in ensuring that people with disabilities are treated fairly. The **Disability Equality Duty** is about promoting equality and embedding equality for all, including people with disabilities, into our culture in practical and demonstrable ways. This means including people with disabilities and disability equality in everything we do.

23. The Disability Equality Duty also requires all public bodies to have due regard to the need to:

- eliminate harassment of disabled persons that is related to their disabilities
- promote positive attitudes towards disabled persons in public life, and
- take steps to take account of people's disabilities, even where that involves treating them more favourably than other people.



24. The duty is based on the social model¹ of disability which recognises that at present people with disabilities do not have the same opportunities or choices as other people, nor do they enjoy equal respect of full inclusion in society on an equal basis. The poverty, disadvantage and social exclusion experienced by many disabled people is not the inevitable result of their impairments or medical conditions, but rather stems from attitudinal and environmental barriers.

The Gender Equality Duty

25. The Equality Act 2006 places a duty on all public sector bodies to promote gender equality. The legislation means that the Accounts Commission must be proactive in ensuring that people are treated fairly whatever their gender. In addition to common elements noted above, the **Gender Equality Duty** general duty requires all public bodies to have due regard to the need to:

- eliminate harassment of persons that is related to their gender, and
- promote positive attitudes towards the needs of people of either gender

26. The Gender Equality Duty aims to make gender equality central to the way that public bodies 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, sometime unintentional – and persistent gender inequality.

The Race Equality Duty

27. The Race Relations Act 1976 (as amended by the Race Relations Amendments Act of 2000) places a duty on all public sector authorities to promote racial equality. The **Race Equality Duty** means we must be proactive in ensuring that people of all racial groups are treated fairly. Again in addition to the elements described at paragraph 20 the Race Equality Duty general duty also requires all public bodies to have due regard to the need to promote good relations between people of different racial groups.

28. The Race Equality Duty is designed to achieve a variety of benefits, including encouraging policy makers to be more aware of possible problems and the need for improvement; improve the delivery of suitable and accessible services that meet varied needs; encourage greater openness about policy making; and increase confidence in public services, especially among ethnic minority communities.

Human rights

29. The Human Rights Act 1998 came into force in October 2000 and gave effect to the rights set out in the European Convention on Human Rights. For a public authority, like the Accounts Commission, it

¹ The Accounts Commission considers disability under the Social Model of disability rather than the legal definition provided by the Disability Discrimination Act. The Social Model goes further than the legal definition and was developed by disabled people. We recognise that it is often the barriers in society that exclude people with disabilities, rather than any individual impairment or medical condition.



makes it unlawful to breach the Convention rights, amongst other legal requirements. We aim to ensure that the fundamental human rights enshrined in the Act are protected through our work, and with the partners we work with.

Resolving differences

30. There may be circumstances where differences arise when we are developing policies or improving our activities because of differing beliefs or backgrounds. We expect our stakeholders and the people who carry out work on our behalf, to be treated fairly and with respect, and the values set out within this Scheme and Audit Scotland's Diversity Statement help guide and support us in this.



Supporting activities

31. We are committed to valuing and promoting diversity and taking a leading role in promoting equal opportunities practices and diversity through our audit activity.

Policies and Activities

32. The way in which we develop policies and conduct our activities should reflect our commitment to diversity and equality. We recognise that we must ensure our current policies and procedures do not discriminate, and that we consider equality fully when we develop new policies and activities.

33. We aim to monitor effectively the impact of our policies and activities. Our objectives in doing this are to ensure every policy and procedure seeks to promote equality and diversity and that when using these procedures and policies we embed consideration of equality and diversity into our decision-making.

34. The Accounts Commission's key activities are:

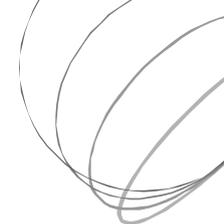
- securing Best Value audits
- securing performance audits
- specifying performance information
- securing the annual audits of local government
- co-ordinating scrutiny activity in local government
- monitoring audit procurement and quality assurance

35. We are building consideration of equalities into each of our activities, with a view to promoting equality and diversity in local government and to the Scottish public. We explain more about this at paragraph 46.

36. Annex A sets out the top policies and activities assessed by involvement groups, Audit Scotland and the Diversity and Equality Steering Group as being the priorities to focus on in meeting our equality duties using impact assessment. These are our most important activities, which also have the potential to impact on equalities. A programme of impact assessments for these policies and functions is already in place (See paragraph 44 for more information) and being progressed by Audit Scotland on our behalf.

Consultation and Involvement

37. At the heart of the specific duties is the requirement to consult and involve people to assess our progress on achieving our duties, including how we have developed this Single Equality Scheme. We recognise that to improve equalities and eradicate discrimination stakeholders have to be involved not



only in identifying potential discrimination but also in developing solutions and reviewing the progress and impact of those solutions.

38. To maximise the benefit from involvement and to make sure that people have the opportunity to contribute fully, we ensure that external stakeholders are involved in assessing our policies and activities. Audit Scotland, on our behalf, regularly undertakes focus groups and workshops to help ensure that projects and initiatives benefit from the input of a diverse group of stakeholders and staff.
39. The Disability Equality Duty requires public bodies to involve people with disabilities, and we have established mechanisms to achieve this. As part of our former Disability Equality Scheme 2006-2009 we sought to develop a meaningful and longer term process of engagement with a wider range of stakeholders. As a result Audit Scotland has worked with Capability Scotland's Training and Consultancy Team to support us in running involvement events with disabled people.
40. Our consultation and involvement activities have all contributed to developing this scheme and action plan. They include:
 - **Involvement of people with disabilities** – Audit Scotland held an involvement event with Capability Scotland on the development of both this Single Equality Scheme and Audit Scotland's own Single Equality Scheme. This built on Capability Scotland's knowledge of our organisations and our relationships with it.
 - **Consultation with organisations representing different equality strands** – During August and September 2009, members of the Steering Group visited a number of agencies, charities and other organisations that represent each of the equality strands. The Steering Group sought their advice and insight into how best to develop both schemes and action plans.
 - **Audit Scotland staff involvement**– Audit Scotland ran a staff involvement event in August 2009 to look at the issues of equality in Audit Scotland and the work they carry out on our behalf.
 - **Audit Scotland staff consultation** – Audit Scotland ran an on-line survey for staff with questions about leadership and strategy for equality; internal policies and activities; the work they do; training and skills; and attitudes to equality monitoring information. A total of 84.2% per cent of Audit Scotland staff responded.
41. We intend to widen our involvement activities to include all the strands of equality covered by this single scheme. There are actions in our Equality Action Plan to reflect this.



Increasing our impact

42. We are committed to measuring and demonstrating the impact of our work. To support this, Audit Scotland, on our behalf, has set out a framework for assessing and reporting on the longer-term impact of our work. It sets out four areas where we expect to have an impact and contribute to improvements:

- assurance and accountability
- planning and management
- economy and efficiency
- effectiveness and quality.

43. We will use this same framework in capturing and reporting progress on the impact of our Equality Action Plan.

Equality impact assessments

44. Audit Scotland carries out impact assessments on our behalf and we are committed to undertaking impact assessments which incorporate all the equality strands. We are aware that there is a risk in such an approach because there is potential for issues to become 'lost' amid other strands. However, Audit Scotland has put in place mechanisms to ensure that any issues particular to one strand of equalities are properly addressed in any impact assessment process. Audit Scotland has adapted the Scottish Government's impact assessment tool to meet our needs and the unique nature of our role and work in Scotland.

45. Annex A to this Scheme sets out the policies and activities assessed as being our top priorities for impact assessment. We are committed to publishing the results of our impact assessments on our website.

The impact of our work

46. Local authorities have the same statutory duties as the Accounts Commission and we have a lead role in promoting equal opportunities practices and diversity through the audits we secure. We address equality issues through our audit work in a number of ways. This includes:

- **Securing Best Value audits** – Scottish local authorities have a statutory duty to deliver best value and continuous improvement in their services, including equal opportunities. Audit Scotland carries out a programme of Best Value audits on our behalf, and have developed an Equalities Toolkit that will support auditors to assess local authorities' performance in relation to equality both at a corporate and at an individual service level.



- **Securing performance audits** – Audit Scotland’s Project Management Framework (PMF) and Diversity Guide (Building Diversity into our Work) helps auditors to explicitly consider equalities at the scoping stages of every study they carry out on our behalf. Study briefs are sent for comment to a range of stakeholders, including the main equalities organisations, and Audit Scotland seeks specific advice from the most relevant stakeholders for each study. We plan to create more opportunities to promote equalities through the selection of study topics.
- **Specifying performance information** - Audit Scotland on our behalf specifies statutory performance indicators which all councils, police forces and fire brigades must publish. There are specific indicators relating to race, gender and disability.
- **Securing annual audits** – Audit Scotland uses a set of Priorities and Risks Frameworks (PRFs) to help identify risks in individual public bodies, including local authorities. These help auditors to assess audit risk and decide where to target resources. Equalities are considered as a cross-cutting theme across the key priority and risk areas included in the PRF.
- **Local government scrutiny coordination** – Following the publication of the Crerar report in 2007, the Scottish Government stated its aim of establishing a simplified and coherent approach to delivering local government scrutiny. The Accounts Commission was asked to take on the transitional gatekeeping role in respect of the scrutiny of local government. One of the priorities agreed with other scrutiny bodies was to implement a shared risk assessment framework for local government, and this work is underway. By pooling our knowledge with that of the other scrutiny bodies, we will identify where further work is needed to assess performance and outcomes in relation to equality.

47. We have identified a number of improvements we can make to each of these areas of our work in order to increase the impact. These are in our Equality Action Plan. Other improvements may also be identified from our programme of equality impact assessments.



Monitoring and review

Measuring and reporting progress on our Single Equality Scheme

48. Audit Scotland's Diversity and Equality Steering Group will monitor progress on the actions within our scheme, and report progress to us for our review on a quarterly basis. The summary results will feature in our Annual Report, which will be the main vehicle for external reporting of our progress on this Single Equality Scheme.

49. We will also publish an annual Equality Report which will include:

- progress on the actions in our Single Equality Scheme
- the results of information gathering on all aspects of equalities
- results of completed equality impact assessments
- what we have done with the information collected, and
- the action we are taking based on that information.

Access to information

50. Our website provides access to information about the work we do and the reports we publish.

This document can be made available in alternative formats. As with all our publications, if you require an alternative format please contact **Audit Scotland, 110 George Street, Edinburgh, EH2 4LH**

Tel: 0845 146 1010 Fax: 0845 146 1009

On the web: [Accounts Commission for Scotland](#)

Feedback

51. If you wish to offer feedback on this Scheme please contact info@audit-scotland.gov.uk.

Review of Scheme

52. We will formally review our whole scheme every three years.



Annex A: Priority Activities

Policy or Activity
1. Forward study programme 2010/2011
2. Review of performance information for local government
3. Review of Audit Scotland's project management framework for performance studies
4. Development of Audit Scotland's Quality Framework
5. Approach to Procurement of Audits for 2011/12 – 2015/16
6. Development of Best Value 2 audits
7. Development of shared risk assessments for local government with inspectorates and regulators

Annex B: Equality Action Plan

This Action Plan sets out the specific steps Audit Scotland will take on our behalf to improve equalities. It will be reviewed regularly and informed by findings from impact assessments, monitoring activity and other development work. It will be updated over the lifecycle of the scheme.

1. Building equalities into our work

Reference	Actions	Measuring Success: Outputs and Outcomes	Responsibility	Timescales	Equality Strands
1/1	Develop shared understanding of the scrutiny of equalities in local government with stakeholders and other scrutiny bodies as part of our role in co-ordinating scrutiny activity.	<p>There is a clear shared understanding of roles and responsibilities on the scrutiny of equalities with stakeholders including:</p> <ul style="list-style-type: none"> ▪ Auditor General ▪ Audit Scotland ▪ Scottish Government ▪ Regulators and Inspectorates ▪ Equalities and Human Rights Commission ▪ Other local government groups <p>This understanding of our roles and responsibilities is communicated to Audit Scotland staff and the expectations of coverage within audit approaches are clear.</p>	Audit Scotland's Corporate Management Group	December 2010	All
1/2	Audit Scotland will review its project management framework* for performance audits to ensure that it embeds consideration of equalities through the lifecycle of a study.	<p>There is a clear methodology which mainstreams equalities into the approach to studies.</p> <p>Recommendations which promote or improve equalities are more evident in reports.</p>	Audit Scotland's Directors of Public Reporting Group	December 2010	All

Reference	Actions	Measuring Success: Outputs and Outcomes	Responsibility	Timescales	Equality Strands
1/3	Audit Scotland continues to embed equalities into the priorities and risks framework for planning annual audits.	<p>Audit staff understand equality issues and the impact decision making in the public sector can have on equalities.</p> <p>Annual audits take proper account of risks on equalities as part of wider risk assessment work and consider the impact on work programmes.</p> <p>We gather intelligence on progress on addressing equalities across the public sector and use this information in overview reporting and other reports.</p>	<p>Audit Scotland's Directors of Audit Services</p> <p>Audit Scotland's Directors of Public Reporting Group</p>	<p>October 2009 and ongoing</p> <p>August 2010 and ongoing</p>	<p>All</p> <p>All</p>
1/4	With Audit Scotland we review our forward study programme* with the aim of developing further opportunities for promoting equalities across local government.	<p>Our study programme takes account of issues of equalities as part of the development of themes for future projects.</p> <p>We create opportunities to promote equalities through the selection of study topics.</p>	Audit Scotland's Directors of Public Reporting Group	September 2010	All
1/5	Through Audit Scotland we embed the consideration of equalities into the approach to Best Value* audit.	<p>The Best Value Equalities Matrix (audit toolkit) is widely used as part of all audits.</p> <p>We routinely report on equalities issues through our Best Value audit reports on local authorities.</p>	Audit Scotland's Corporate Management Group	December 2010	All
1/6	Audit Scotland helps us measure the impact our work on equalities.	Good practice examples are gathered to use in audit work.	Audit Scotland's Corporate Management Forum	<p>Ongoing</p> <p>Review June 2010</p>	All
1/7	Audit Scotland reviews our communication processes for inclusivity.	A completed review and recommendations are implemented which ensure that our communication strategy recognises needs of diverse audiences.	Audit Scotland's Communications Manager	March 2010	All
1/8	The Corporate Quality Framework and appraisal process are extended to include consideration of diversity and equality.	Completed reviews and recommendations which ensure that approaches to equality are properly considered in the audit work carried out on our behalf.	Audit Scotland's Director of Audit Strategy	December 2009	All

2. Reviewing our activities

Reference	Actions	Measuring Success: Outputs and Outcomes	Responsibility	Timescales	Equality Strands
2/1	Develop Audit Scotland's involvement activity and establish groups from a wider range of backgrounds.	Internal involvement groups are established whose views and experiences influence decisions and priorities. Audit Scotland develop approaches to using external involvement groups or accessing established involvement groups on areas where they are not able to establish internal groups or where wider involvement is needed.	Audit Scotland's Diversity and Equality Steering Group	March 2010	All Disability Sexual Orientation Race/ Ethnicity Religion or Faith
2/2	External networks are developed with other public bodies to provide wider support and resources for Audit Scotland staff.	Audit Scotland staff participate in networks on individual strands. Audit Scotland are able to access a wider group of people to develop involvement across a number of equality areas.	Audit Scotland's Diversity and Equality Steering Group	August 2010	Disability Sexual Orientation Race/ Ethnicity Religion or Faith
2/3	Strengthen equality and diversity requirements in Audit Scotland's procurement and tendering procedures *	The audit firms we work with meet the standards we expect on equality and diversity.	Audit Scotland's Director of Audit Strategy	September 2010	All
2/4	Audit Scotland complete the planned programme of impact assessments and report on results of assessments on our website.	Improved external reporting on the outcome of our impact assessments programme.	Audit Scotland Leads identified for impact assessments responsible for their activity. Audit Scotland Directors responsible for programme of impact assessments for activities within their business area. Audit Scotland's Diversity and Equality Steering Group responsible for developing corporate reporting style for impact assessments.	Ongoing until December 2010 By December 2009	All

3. Developing our information and reporting

Reference	Actions	Measuring Success: Outputs and Outcomes	Responsibility	Timescales	Equality Strands
3/1	Develop regular reporting and monitoring arrangements to assess progress on actions within this Single Equality Scheme.	An assessment of progress on our Single Equality Scheme actions is routinely produced and Audit Scotland report progress regularly to us. We demonstrate progress on our equality action plans to our stakeholders.	Audit Scotland's Diversity and Equality Steering Group implements process and reporting protocols. Audit Scotland's Directors or relevant leads have overall responsibility for contributing on progress in areas they are responsible for.	March 2010	All
3/2	Produce an annual review of progress on our Single Equality Scheme and action plan.	A comprehensive annual Equality Report is produced by Audit Scotland which provides clear information on progress on impact assessments and this Equality Action Plan. A summary annual review is also prepared which will be included in the Accounts Commission's Annual Report. We demonstrate progress on our equality action plans to our stakeholders.	Audit Scotland's Diversity and Equality Steering Group	May 2010	All
3/3	Audit Scotland develop benchmarking on areas of equalities with other audit agencies and scrutiny bodies.	Audit Scotland take account of good practice in other organisations and learn from this. Practice reflects learning from other organisations. On our behalf Audit Scotland develops relationships with equality leads in other organisations and use this to share experiences on equality issues.	Audit Scotland's Diversity and Equality Steering Group	September 2010 and ongoing	All
3/4	Audit Scotland develop a programme of awareness raising sessions on aspects of equalities.	Staff and Commission members have access to lunchtime sessions led by experts on different strands of equalities.	Audit Scotland's Diversity and Equality Steering Group	December 2010	All

Reference	Actions	Measuring Success: Outputs and Outcomes	Responsibility	Timescales	Equality Strands
3/5	Training on equalities is available to Commission members.	<p>Training on the practical requirements of equalities is offered to members of the Commission.</p> <p>Commission members understand equality and diversity issues and know how it affects them in their role.</p>	Audit Scotland's Human Resources and Organisational Development Manager	June 2010 and ongoing	All

* - an impact assessment is already planned/underway on the activity