

Equality outcomes

April 2013

Contents

Summary	3
Our equality outcomes	3
1. Introduction	4
Background	4
Our role	4
2. Equality outcomes	6
Equality outcome 1: We will recognise the diversity of the Scottish population and raise the profile of equalities by embedding this in all aspects of audit work undertaken on our behalf on how public money is being used	6
Equality outcome 2: Our work will be supported by policies and practices that are fair, transparent, meet people's needs and support a culture of diversity	9
How we plan to report on our progress	9

Summary

Our equality outcomes

<p>1. We will recognise the diversity of the Scottish population and raise the profile of equalities by embedding this in all aspects of audit work undertaken on our behalf on how public money is being used</p>	<p>2. Our work will be supported by policies and practices that are fair, transparent, meet people's needs and support a culture of diversity</p>
<p>Audit Scotland will support us in achieving this by:</p> <ul style="list-style-type: none"> • consulting with stakeholders on how to reflect equality and diversity in our work • analysing data to help understand who uses local government services and use this to inform audit work • reflecting equality and diversity issues in audit work programmes, in a way which is consistent with our audit duties • publishing information and reports in formats that are accessible to all • reporting audit findings in a style that reflects the audience • reporting on diversity and equality issues where appropriate • supporting other public bodies in their scrutiny of diversity and equality 	<p>Audit Scotland will support us in achieving this by:</p> <ul style="list-style-type: none"> • ensuring key policies are subject to a rigorous equality impact assessment

1. Introduction

Background

1. The Accounts Commission is committed to using its position to promote equality in local government. Through the audit work that Audit Scotland carries out on our behalf, we can highlight where Scottish local authorities can improve their practices. We will continue to work closely with Audit Scotland and the private firms, which carry out work on our behalf, to ensure we take account of the Equality Act when developing and reporting our audit work and in conducting our own business.
2. The Equality Act 2010 covers nine protected characteristics: age; disability; gender reassignment; marriage and civil partnership; pregnancy and maternity; race; religion and belief; gender; and sexual orientation. The act introduced a general duty that public bodies should have due regard to the need to:
 - eliminate discrimination, harassment, victimisation or any other prohibited conduct
 - advance equality of opportunity between people who share a relevant protected characteristic and those who do not
 - foster good relations between people who share a protected characteristic and those who do not.
3. A number of specific duties underpin the general duty, including the development of equality outcomes. An equality outcome is a high-level, strategic goal that aims to drive an organisation's development as a body that genuinely values equality and diversity. Outcomes should bring about change and challenge an organisation's thinking about how it delivers services and engages with its employees.¹ In the next section of this paper, we outline our equality outcomes and how Audit Scotland will support us in achieving them.

Our role

4. The Accounts Commission is an independent body which secures the audit of Scotland's 32 councils as well as a number of joint boards and committees. We investigate whether these bodies are achieving the best possible value for money from their resources and adhering to the highest standards of governance and financial stewardship. Audit Scotland supports us in our role.
5. The Commission was established in 1975, operates independently of local authorities and of the Scottish Government, and meets and reports in public. It has a maximum of 12 members who are appointed by Scottish ministers following a public appointments process.

¹ *Equality outcomes and the public sector equality duty: A guide for public authorities (Scotland)*, Equality and Human Rights Commission Scotland, May 2012.

6. Audit Scotland carries out a wide range of work on behalf of the Accounts Commission. This includes:
 - annual audits in individual local authorities where auditors examine annual accounts and supporting financial transactions, and provide a professional view on matters such as meeting regulatory and legal rules, performance, and efficient use of resources
 - preparing public reports which highlight significant issues arising from the annual audits
 - audits of Best Value in local authorities which focus on the arrangements in place for ensuring sound governance, continuous improvement, good management and public reporting on performance²
 - audits of Community Planning Partnerships (CPPs)
 - 'How councils work' series of reports which aims to stimulate change and improve performance in local government
 - national performance audits which examine whether organisations are providing value for money in the delivery of public services.³
7. The role that we have and the work that is done on our behalf means that we can encourage and promote equality in local government, and highlight where improvement is needed in meeting the general duty. This means we need to understand the diversity of the Scottish population; reflect this in our audits of how public money is being used; and highlight where equality may be at risk because of the current financial climate. Our equality outcomes set out what we want to achieve in our work, and how we aim to get there with the support of Audit Scotland and the private firms.
8. You can find more information about the roles of the Accounts Commission, the Auditor General and Audit Scotland on Audit Scotland's website www.audit-scotland.gov.uk.

² The duty of Best Value requires local authorities to: make arrangements to secure continuous improvement in performance whilst maintaining an appropriate balance between quality and cost; and, in making those arrangements and securing that balance; and have regard to economy, efficiency, effectiveness, the equal opportunities requirements and to contribute to the achievement of sustainable development

³ Value for money audits look at the economy, efficiency and effectiveness with which public services are delivered.

2. Equality outcomes

9. To help us develop our equality outcomes and ensure that they are meaningful to Audit Scotland staff and become embedded in how we work, Audit Scotland carried out a range of activities during 2012:
 - Audit Scotland's Diversity and Equality Steering Group gave presentations to staff in each of its five business groups to help raise awareness of the Public Sector Equality Duty. These presentations were a great opportunity for staff to give feedback on how equalities are being addressed in audit work and where more can be done.
 - The group also had further discussions with staff in two staff workshops in November where staff helped in developing our equality outcomes.⁴ All Audit Scotland staff were invited to participate.
10. On our behalf, Audit Scotland also engaged with equality groups and other regulators and inspectors in the development of our equality outcomes.
11. All of this activity has led to the development of two equality outcomes for the Accounts Commission. The rest of this section sets out what these are, why we want to improve in these areas, and how we plan to measure our progress in achieving these outcomes. The outcomes apply to all the protected characteristics.

Equality outcome 1: We will recognise the diversity of the Scottish population and raise the profile of equalities by embedding this in all aspects of audit work undertaken on our behalf on how public money is being used

Why we agreed this outcome

12. Audit Scotland carries out a wide range of audit activity in local government on our behalf. Many of these organisations provide services directly to members of the public. This means they should make sure that their services meet the needs of the individuals who make up Scotland's diverse population. Audit work undertaken on our behalf therefore needs to gather evidence about how local authorities are delivering services and that they consider the people using these services when planning and organising services. Recommendations in Accounts Commission reports can potentially lead to change in practices in local authorities. We also need to remember that the people who read our reports and take action on our recommendations come from a diverse population.

⁴ Eighteen people attended the workshops and we asked them to complete a confidential diversity form: most were female and white; most stated that they did not belong to a particular religion or belief; two-thirds were heterosexual/straight; half were aged 35-49 and a third were aged 50+; and 61% were married or in a civil partnership. We have not reported on any responses below five in number.

13. We already have arrangements in place to take equalities into account in annual audits, Best Value audits, CPP audits and performance audits carried out on our behalf. But Audit Scotland staff highlighted in their discussions that there is no room for complacency and that improvements can be made in examining and reporting on equality issues within public bodies. Equalities groups also see the Accounts Commission as a potentially powerful voice in promoting and encouraging equality, and highlighting organisations and services where improvement is needed.

How we will achieve this and how we will monitor progress

Outcome 1: We will recognise the diversity of the Scottish population and raise the profile of equalities by embedding this in all aspects of audit work undertaken on our behalf on how public money is being used		
How Audit Scotland will support us in achieving this	Steps to be taken	How we will monitor progress
Consult with stakeholders on how to reflect equality and diversity in our work	<ul style="list-style-type: none"> Engage with equality groups on an annual basis about its programme of work Consult with relevant equality groups on performance audits which have a focus on equalities issues 	<ul style="list-style-type: none"> Record of engagement with equality groups about programme Record of engagement with equality groups in post-project reviews of performance audits Seek feedback from relevant equality groups about how well we have addressed the needs of protected groups
Analyse data to help understand who uses local government services and use this to inform audit work	<ul style="list-style-type: none"> Analyse data about how different groups are using local government services and how local government is using public money to reduce inequality 	<ul style="list-style-type: none"> Audits which comment on how public money is being used to help reduce inequality
Reflect equality and diversity issues in audit work programmes, in a way which is consistent with our audit duties	<ul style="list-style-type: none"> Local Area Networks (LAN) will consider whether any equality issues have been identified as part of the annual Shared Risk Assessment (SRA) process The Best Value toolkit on equalities will be applied 	<ul style="list-style-type: none"> Annual review of the draft council Assurance and Improvement Plans and evidence templates

2. Equality outcomes

	where considered appropriate	
Publish information and reports in formats that are accessible to all	<ul style="list-style-type: none"> Continue to keep up-to-date with developments around sharing information in an accessible way 	<ul style="list-style-type: none"> Audit Scotland's accreditation with accessibility organisations
Report audit findings in a style that reflects the audience	<ul style="list-style-type: none"> Review all audit findings before annual audit report is issued as part of current internal quality review processes Introduce an editor function to ensure audit reports are written in plain language 	<ul style="list-style-type: none"> Client feedback on annual audits monitored as part of the quality review process and through annual impact reports Positive feedback from readers about clarity of audit reports
Report on diversity and equality issues where appropriate	<ul style="list-style-type: none"> The BV toolkit on equalities will be applied where considered appropriate The LAN will consider whether any equality issues have been identified as part of the annual SRA process Seek views from equality groups when developing performance audits that cover equality issues 	<ul style="list-style-type: none"> Annual review of the draft council AIPs and evidence templates Positive feedback from equalities groups about how equalities issues are covered in performance audits
Support other public bodies in their scrutiny of diversity and equality	<ul style="list-style-type: none"> Equality and Human Rights Commission Scotland will be reviewing how councils have responded to the requirements of the Equality Act 2010 	<ul style="list-style-type: none"> The LANs will consider the results of this work as part of the SRA process Review the results of this work for local government and consider whether specific work on equalities should be proposed for the performance audit programme

Equality outcome 2: Our work will be supported by policies and practices that are fair, transparent, meet people's needs and support a culture of diversity

Why we agreed this outcome

14. Equality Impact Assessments (EIAs) can be a powerful way to assess the impact of our activities on protected groups. Audit Scotland staff highlighted that they find the EIA process quite complicated and would welcome more user-friendly guidance and paperwork.

How we will achieve this and how we will monitor progress

Outcome 2: Our work will be supported by policies and practices that are fair, transparent, meet people's needs and support a culture of diversity		
How Audit Scotland will support us in achieving this	Steps to be taken	How we will monitor progress
Ensure key policies are subject to a rigorous EIA	<ul style="list-style-type: none"> • Update and refresh guidance for staff on conducting EIAs • Establish a system where all key policies are put forward for an EIA at the point when a new policy is being developed or an existing one is being revised • Gather feedback from staff using the new guidance 	<ul style="list-style-type: none"> • Coordinate a timetable of EIAs • Programme of completed EIAs published on website • New EIA guidance produced for staff • New system for prompting an EIA when a key practice is being introduced or reviewed • Positive feedback from staff about the new guidance

How we plan to report on our progress

15. Audit Scotland's Diversity and Equality Steering Group will prepare an action plan setting out what needs to be done to help us meet our equality outcomes. It will monitor progress every six months and prepare an annual report for the Accounts Commission.
16. On an annual basis, the Steering Group will review our outcomes and consider whether they are still fit for purpose. Any proposals for change will be included in the annual progress report to the Accounts Commission.

Equality outcomes

April 2013



Audit Scotland
110 George Street
Edinburgh EH2 4LH
T: 0845 146 1010
E: info@audit-scotland.gov.uk
www.audit-scotland.gov.uk

If you require this publication in an alternative format and/or language, please contact us to discuss your needs.