

Audit Scotland

Gender pay gap

31 March 2018

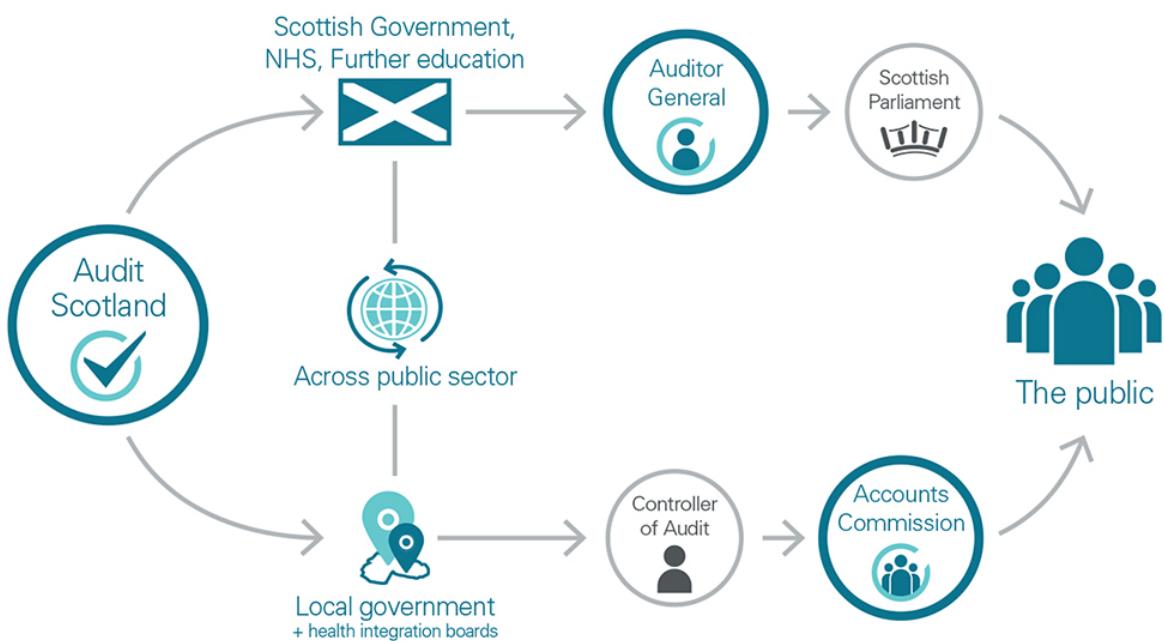


March 2019

Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public

Introduction

Background

1. At Audit Scotland we are committed to independence, integrity, objectivity, transparency, and quality. We firmly believe in the principle of equality, inclusion and equal treatment for all employees, regardless of sex, race, religion or belief, age, marriage or civil partnership, pregnancy/maternity, sexual orientation, gender reassignment or disability. We have a clear policy of paying employees equally for the same or equivalent work, regardless of their sex (or any other characteristic set out above). We carry out pay and benefits audits at regular intervals and evaluate job roles and pay grades as necessary to ensure a fair structure.
2. Under the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012¹, Audit Scotland and the Accounts Commission for Scotland are both listed as public bodies which must adhere to those regulations. As a listed authority we must publish information on the percentage difference among our employees between men's average hourly pay (excluding overtime) and women's average hourly pay (excluding overtime).
3. Our Equality Outcomes and Mainstreaming Progress Report 2015-17, sets out how Audit Scotland and the Accounts Commission are addressing our responsibilities under the Equality Act 2010. We have also published our Annual Diversity Report for 2017-18, both of these reports can be found [here](#) on our website.
4. Our previous gender pay gap information was published in March 2018 and highlighted our commitment to continue to promote family friendly policies, including flexible working (both location and working hours) and shared parental leave. It can be found [here](#) on our website.
5. We have worked with colleagues and union representatives to redesign job roles with a greater focus upon the purpose of roles, emphasising the greater degree of autonomy and freedom in how each colleague chooses to work. We have also simplified our pay and reward system which is free from bias. Equality impact assessments have been completed and published on our website.
6. Audit Scotland's workforce, at the snapshot date of 31 March 2018, comprises of 276 full pay relevant pay employees. 131 are males (47 % of the workforce) and 145 are females (53 % of the workforce). Included in our overall headcount is 42 graduate trainees, 18 of whom are male and 24 are female.

¹ Further detail on the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 can be found at: <https://www.legislation.gov.uk/ssi/2012/162/contents/made>

Gender pay gap data

7. Our gender pay gap information is based on a snapshot date of 31 March 2018 and the data is shown below:

Mean² Gap: 9.91%

Median³ Gap: 7.96%

This data shows that, across the whole of our workforce, males are earning more than females. The rest of this report provides more information about our gender pay gap, the reasons why a gender pay gap exists and gives an overview of the steps we are taking to reduce the gap

Bonus

8. The only bonuses paid at Audit Scotland are for members of our professional trainee auditor scheme. When a trainee auditor successfully completes all examinations in each syllabus at the first attempt a bonus of £250 was paid. No other roles are eligible for bonus payments.

Proportion of males and females receiving a bonus

Males: 12.2%

Females: 16.6%

Bonus Mean Gender Pay Gap 26%

Bonus Median Gender Pay Gap 0%

Proportion of Males and Females in each quartile

9. Our quartile information gives the percentage of male and female staff in each range.

	Males	Females
Upper Quartile	53.62%	46.38%
Upper Middle Quartile	52.17%	47.83%
Lower Middle Quartile	49.28%	50.72%
Lower Quartile	34.78%	65.22%

² Mean: The "mean", sometimes referred to as the "average" is where we add up all the numbers and then divide by the number of numbers.

³ Median: The "median" is the "middle" value in the list of numbers. To find the median, we list our data in numerical order from smallest to largest, so we can identify the middle entry from the list and find the median.

Year-on-year trends

	Snapshot Date		
	31 March 2018	31 March 2017	Difference (%)
Gender pay gap (mean)	9.91	8.49	1.42
Gender pay gap (median)	7.96	4.86	3.10
Males receiving bonus	12.20	16.10	-3.90
Females receiving bonus	16.60	9.80	6.80

Findings and Conclusion

10. In comparison with our 2017 report, our gender pay gap has increased. While equal pay for work of equal value is achieved through the use of our job evaluation system, our gender pay gap changes with the changing composition of our workforce from year to year. It is noteworthy that 75% of Audit Scotland's current executive management team is female.
11. A key element of our resource and succession planning is the operation of our professional training scheme for auditors. Over time, most professional trainees progress into more senior roles, including positions across management and leadership. Achieving good representation of males and females across our professional training scheme is an important part of closing the gender pay gap in future years. 57% of our professional trainees were female as at 31 March 2018. During 2017/18 we recruited 15 new trainees, 12 of whom were female. This has caused the trend in the lower quartile.
12. Deploying recruitment and selection techniques that are free from bias and based upon objective criteria is important. Supporting employees with carer responsibilities through effective family friendly policies is also important. Doing so enables employees to continue in employment, develop their long-term careers and helps achieve improved pay equality over time. Our commitment to flexible working, both working patterns and work location, coupled with a positive culture in support of maternity and paternity leave will enable many of our newer employees, just beginning their careers, to progress into better paid roles.
13. We will continue to monitor our equalities duties and seek feedback from our colleagues within Audit Scotland, along with our Equalities & Human Rights Steering Group and People Focus Group so that we can continue to improve. We will also benchmark and share good practice with other similar organisations, including the other UK audit agencies.

14. During 2019/20, we will review our recruitment and attraction strategy to further strengthen our approach to a gender-neutral attraction and selection strategy.
15. We acknowledge that it may be several years before the gender pay gap is reduced or removed completely. In the meantime, Audit Scotland is committed to reporting on an annual basis on what we are doing to reduce the gender pay gap and the progress that we are making.

Written Statement

I can confirm the gender pay gap calculations are accurate and have been carried out in line with the guidance provided by the Advisory, Conciliation and Arbitration Service (ACAS) and Government Equalities Office.

Signed:



Caroline Gardner - Accountable Officer