

Accounts Commission

Progress report for the year
to 31 March 2012

Single equality scheme

2011/12

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Foreword

Welcome to the Accounts Commission's annual review of our Single Equality Scheme.

The Accounts Commission remains committed to using its position to promote equality in local government. This report provides an update on our progress during 2011/12, and highlights areas where we have improved how our audit work considers equalities issues. 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.



A handwritten signature in black ink, appearing to read 'John Baillie', with a long horizontal flourish extending to the right.

John Baillie

Chair of the Accounts Commission

Introduction

Our role

1. The Accounts Commission is an independent body which secures the audit of Scotland's 32 councils and 45 joint boards and committees (including police and fire and rescue boards). 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.
2. 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.
3. We published our Single Equality Scheme in December 2009 and it covers the period up to 2012. The scheme sets out our commitment to using our position to promote equality in local authorities and forms the basis of our work on improving equality in local government. The Commission has overall responsibility for the scheme although Audit Scotland is largely responsible for implementing it.
4. This progress report should be read alongside Audit Scotland's annual report on equality.¹ Audit Scotland, as the delivery agency and employer, is engaged in a wider range of work to promote equality through its audits as well as in its role as an employer.

Who we are

5. Our members are appointed by ministers, with support from the Public Appointments Commissioner for Scotland. Members are appointed on a single set of terms and conditions, and there is a single set of arrangements for induction, re-appointment, allocation to Commission committees, and engagement with Best Value audit, performance audit and other reports. Our current gender profile is ten male members (83 per cent) and two female members (17 per cent). Further information about our current membership can be found at www.audit-scotland.gov.uk/about/ac/
6. The Public Appointments Commissioner is responsible for monitoring appointments to make sure they are made on merit after fair and open competition. It also reports on diversity on appointments to all public bodies, including the Accounts Commission. Further information is available at the Office of the Public Appointments Commissioner for Scotland's website, www.publicappointments.org

¹ Audit Scotland's Single Equality Scheme and annual progress reports can be found at www.audit-scotland.gov.uk

We continue to make progress in promoting and mainstreaming diversity and equality

7. This annual report summarises our main developments and improvements based on the three themes in our scheme's action plan:
 - building equalities into our work
 - reviewing our activities
 - developing our information and reporting.
8. We have continued to make good progress across these themes although we acknowledge that more work is needed in some areas, particularly to make sure that we meet the requirements of the specific duties set out in the new Equality Act (see paragraph 10).

We will work towards meeting the new specific duties

9. The Equality Act 2010 brings together a number of pieces of equality legislation that have been produced over the last 40 years. It also sets out a general duty for public bodies in Scotland which covers the nine protected characteristics of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion and belief, sex, and sexual orientation.

The general duty is to have due regard to the need to:

- **eliminate discrimination, harassment, victimisation or any other prohibited conduct**
- **advance equality of opportunity by having due regard to:**
 - removing or minimising disadvantage
 - meeting the needs of particular groups that are different from the needs of others
 - encouraging participation in public life
- **foster good relations - tackle prejudice, promote understanding.**

10. The Act also sets out several specific duties which were endorsed by the Scottish Parliament earlier this year (summarised in Appendix 1).² The new specific duties apply to the Accounts Commission and we will therefore work with Audit Scotland during 2012/13 to put in place systems and practices to help us meet these duties, including the development of equality outcomes.

² The general duty came into force on 5 April 2011 and the Scottish Parliament endorsed the specific duties on 27 May 2012.

Building equalities into our work

11. Audit Scotland carries out several different strands of audit activity in local government on our behalf. This includes annual audits, Best Value audits, an annual overview report on local government and national performance audits. Audit Scotland also works on our behalf with inspectorates and regulators to streamline audit and inspection activity in local government. We make sure that Audit Scotland builds consideration of equalities into its audit activities with a view to promoting diversity and equality across the public sector, including local government.

Annual audit planning frameworks

12. Using a Shared Risk Assessment (SRA) approach, Audit Scotland reviews and assesses the corporate activities in Scotland's local authorities in partnership with inspectorates and regulators.³ This involves representatives from each of the scrutiny bodies meeting to agree the key risks within each local authority with the aim of making sure the audit, inspection and regulation of local authorities are better targeted and more proportionate. Equality is one of the key areas considered as part of this annual process.
13. The Equality and Human Rights Commission (EHRC) Scotland observed two of our round-table meetings and provided constructive feedback on how we might better embed equalities issues in the SRA process.

Best Value audits in local government

14. Considering equality is integral to Best Value audits of councils, police boards, and fire and rescue boards. It is a key cross-cutting characteristic of the corporate assessment framework and is embedded in all aspects of the Best Value framework. Best Value audit reports on local authorities include a section on the organisation's progress on equality. The EHRC was involved in one of our local government Best Value audits during 2011 and provided constructive feedback on how we might better embed equalities in the audit process and subsequently report on equality performance.
15. Audit Scotland has published a Best Value toolkit on equalities to support auditors in carrying out Best Value audits of public bodies.⁴ The toolkit helps auditors establish the extent to which public bodies' arrangements for equality are designed to achieve and are actually delivering Best Value. Organisations may also use the toolkit to inform their self-assessment processes.

³ These are the Care Inspectorate, Education Scotland, HMICS, Healthcare Improvement Scotland and the Scottish Housing Regulator.

⁴ www.audit-scotland.gov.uk/work/toolkits/index.php

Overview reporting on local government

16. The 2012 overview report on local government builds on the annual audits of local authorities and highlights the important role that elected members have in leading on equality.⁵ We stated that this goes beyond noting equality impacts assessments (EIAs) and requires effective scrutiny of assessments and using EIAs to inform decision-making. We also recognise that the availability of good data is essential to assess the impact of decisions on particular groups.

Auditing community planning partnerships

17. During 2011, we began the development of a new approach to auditing community planning partnerships (CPPs) which are being tested at three early audit sites during 2012 (Aberdeen City, North Ayrshire and Scottish Borders). This work will have a clear focus on the extent to which CPPs and local public services are able to demonstrate a collaborative approach to help tackle the long-standing social and economic inequalities in Scotland.

National performance audits

18. On behalf of the Accounts Commission and the Auditor General, Audit Scotland has a rolling programme of national performance audits which aims to be flexible and responsive to the changing public sector environment. Interested parties are invited to suggest topics for this programme at any time. Audit Scotland engages regularly with equality organisations and has prepared a stakeholder engagement plan which identifies where additional work is needed with particular groups.
19. Audit Scotland's project management framework requires staff to consider equality issues when scoping performance audits and to specify any issues in the project brief.^{6 7} Staff are also required to consider equality as a separate issue when reviewing performance audits after an audit is completed. This means that audit teams reflect on how well equality issues were addressed in the audit and share learning points for future audits with colleagues. In 2011, Audit Scotland updated its guidance for staff on how to build diversity and equality issues into performance audits to reflect the new Equality Act.

Supporting national scrutiny of equalities issues

20. Audit Scotland has provided feedback to EHRC Scotland on a suite of non-statutory guidance that it is preparing to support Scottish public bodies meet the new equality duties. This guidance covers topics such as equality outcomes, involvement and assessing impact.

⁵ *An overview of local government in Scotland: Challenges and change in 2012*, Audit Scotland, 2012.

⁶ The performance management framework is part of Audit Scotland's quality assurance system.

⁷ A project brief is prepared for each performance audit. It sets out the background to the topic under investigation and the objectives, scope and methodology of the audit. Project briefs are published on www.audit-scotland.gov.uk

21. In summer 2011, Audit Scotland took part in EHRC Scotland's second round-table discussion on tackling inequalities in Scotland. It also participated in EHRC Scotland's consultation event on its strategic plan in November 2011.
22. In addition, Audit Scotland contributed to the Scottish Parliament Equal Opportunity Committee's round-table evidence session on the Scottish Government's Draft Budget 2012/13 in October 2011. This session placed particular emphasis on race and religion and belief, while also considering equalities issues more generally.

Reviewing our activities

23. We monitor the impact of our activities and aim to ensure these represent good practice. Our objectives in doing this are to make sure we promote equality, and embed consideration of equality into our own decision-making. Our Single Equality Scheme makes our position on equality clear; sets out what we intend to do both internally and in the way we carry out our work; and explains how we monitor our progress.

Procedures for appointing auditors to local authorities

24. In May 2011, we agreed the allocation of the annual audit portfolios to Audit Scotland's Audit Services Group and the private firms for 2011/12 – 2015/16.⁸ As part of the tendering process, we asked for the first time if tenderers had been judged to have discriminated against any employees on the grounds of gender, race, sexual orientation, disability, religion or belief, age or other grounds. We also requested and received equality statements from all successful firms. Letters of appointment stipulate that auditors should not discriminate on any grounds.

Communicating with the public

25. Audit Scotland's website provides information about the full range of audit work that it carries out for the Accounts Commission and the Auditor General, as well as information about our role and our vision. In December 2011, Audit Scotland achieved an accreditation for web accessibility from the Digital Accessibility Centre. The process included a dedicated team of users with various disabilities who tested the website using a wide variety of assistive technologies. This ensured all barriers to accessibility were identified and resolved.

Assessing impact

26. Audit Scotland carries out equality impact assessments (EIAs) on our behalf. These assessments provide an opportunity for us to consider the different impact that our activities may have on different groups. Audit Scotland remains committed to undertaking EIAs which cover all the protected characteristics and have procedures in place to make sure that any issues particular to one characteristic are properly assessed.
27. During 2011/12, Audit Scotland published EIAs on its Voluntary early release scheme; Bullying and harassment policy; Flexible working policy; and Implementation of SharePoint 2010 (an IT system to support knowledge management across the organisation). All EIAs are published on Audit Scotland's website.

⁸ The appointment of auditors to public sector bodies is done in partnership by the Accounts Commission and the Auditor General for Scotland. The Accounts Commission appoints auditors for Scottish local authorities and the Auditor General appoints auditors for health and central government bodies, including the Scottish Government.

28. Over the next year, Audit Scotland will review how it carries out EIAs and the guidance provided to staff to ensure this process fits with the requirements of the Equality Act.

Developing our information and reporting

29. We are committed to developing regular reporting and monitoring arrangements to assess progress on actions within our Single Equality Scheme. This annual progress report is part of these arrangements.

Diversity and Equality Steering Group

30. Audit Scotland's Diversity and Equality Steering Group aims to embed equality within Audit Scotland and to ensure a coordinated corporate response on equality issues. The steering group reports its activity and progress on its workplan to Audit Scotland's Management Team, which in turn reports to the Audit Scotland Board, the Auditor General and the Accounts Commission.
31. The group steers Audit Scotland's strategy on all equality-related matters, including ensuring effective design and delivery of our Single Equality Scheme. The steering group has a strategic role but its membership, rooted within Audit Scotland's five business groups, is able to make sure that action and cultural changes take place at a local level. On our behalf, the steering group monitors and reports on progress with our Single Equality Scheme through this annual report.
32. We are keen to learn more about good practice in relation to equality and to develop networks with other public bodies. Members of Audit Scotland's Diversity and Equality Steering Group attend meetings of the Non-Departmental Public Body (NDPB) Equality Forum to hear about experiences and approaches in other public bodies. Audit Scotland staff also meet regularly with EHRC Scotland.

Appendix 1. Summary of specific duties

Specific duties for Scottish public bodies
Report progress on mainstreaming the equality duty
Publish equality outcomes and report progress
Assess and review policies and practices
Gather and use employee information
Publish gender pay gap information
Publish statement on equal pay
Consider award criteria and conditions in relation to public procurement
Publish in a manner that is accessible
Consider other matters which may be specified from time to time by Scottish ministers

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