

Equality Impact Assessment in Audit Scotland

Electronic working papers package

Audit Scotland Equality Impact Assessment

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| Policy Title | Electronic Working Papers Package (EWP) or MKI (Morgan Kai Insight) |
| Strategic Outcome | To introduce an EWP package to all staff in Audit Services Group (ASG), configured around the ASG audit methodology, for application across the annual audit portfolio from 2010/11. |
| Directorate | Audit Services Group |
| We have completed the equality impact assessment for this policy. | Names: Alastair Swarbrick (AD), Lorna Meahan (AD), Anne McGregor (SAM), Brian Howarth (AD), Esther Scoburgh (SAM) Positions: Assistant Director (AD) and Senior Audit Manager (SAM) Date: 6 May 2009, 21 January 2011, 21 June 2012 |
| Authorisation by Director | Name: Fiona Kordiak Position: Director of Audit Services Date: 21/06/2012 |
| Authorisation by the Diversity & Equality Steering Group Chair on behalf of the DEWG members | Name: Angela Canning Date: 13 August 2012 |

Once the EQIA documentation has been completed and signed off arrangements will be made by the DEWG and communications team to publish the equality impact assessment on Audit Scotland's website.

Step 1: Define the aims of the policy

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| Title of policy | Electronic Working Papers Package/MKI |
| Strategic Outcome | To introduce an EWP package to all staff in Audit Services Group (ASG), configured around the ASG audit methodology, for full application across the audit portfolio from 2010/11. |
| Directorate | Audit Services Group |

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| What is the purpose of the proposed policy (or changes to be made to the policy)? | The aim of the new function is to document all stages of the annual audit process, from planning through to reporting, using computer software and for audits to be stored electronically, rather than on paper, as was previously the case. |
| Who is affected by the policy or who is intended to benefit from the proposed policy and how? | <p>Who is affected by the policy?</p> <p>The policy will initially affect all of ASG as it will be a change in the way staff work</p> <p>In the longer term the EWP solution could be used by other directorates e.g. PAG/Best value audit teams</p> <p>Audited bodies will be affected as ASG moves from paper to electronic means of working i.e. the need to submit evidence in an electronic format although this isn't mandatory, papers can still be submitted in hard copy.</p> <p>Who will benefit from the policy?</p> <p>Staff, audited bodies and Audit Scotland as a whole are intended to benefit from the new function. The new system should reduce the amount of manual administration and, once embedded across ASG, bring efficiencies to the audit process.</p> <p>It will increase consistency and quality of our audit work through e.g. standard documentation, built-in quality control procedures, document outputs and ways of working. This means that staff will more easily be able to move from one audit to another or one sector to another.</p> |
| Who is affected by the policy or who is intended to benefit from the proposed | Some audits in Audit Scotland involve a significant amount of travel and this |

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| <p>policy and how (cont'd)?</p> | <p>includes transporting audit working papers, prior year files and stationery. Travel for staff will be made easier and travel to review a physical file will no longer be required, which may reduce time pressure and associated stress.</p> <p>Information Management and security practices should improve as new protocols for storing and accessing information will be introduced.</p> <p>More detail can be found in the Electronic Working Paper Package Project Charter.</p> |
| <p>How have you, or will you, put the policy into practice, and who is or will be responsible for delivering it?</p> | <p>As outlined in the Project Charter, the proposed schedule was broken down into five key stages:</p> <p>Phase 1 – Procurement of the solution</p> <p>Phase 2 – Configuration and implementation</p> <p>Phase 3 – First implementation phase, involved rolling out the configured EWP solution to approximately one-third of ASG staff and provided all relevant staff with appropriate training.</p> <p>Live testing of the configured system and a review of supporting processes, protocols, guidance and training materials was carried out.</p> <p>Phase 4 – Full implementation to the remainder of ASG staff with appropriate training.</p> <p>Phase 5 – Ongoing support and Post Implementation Review. (reported to ASGMT in March 2012).</p> <p>The BIU lead on the development and roll-out of the EWP package; they report to the ASG Director and the ASGMT.</p> <p>Audit Scotland's Technology Management Group holds the Capital budget.</p> |

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| <p>How does the policy fit into our wider or related policy initiatives?</p> | <p>The objectives of the EWP project are to:</p> <ul style="list-style-type: none"> ▪ improve consistency across the organisation; ▪ improve the quality of the audit processes, reducing the overall audit risk ▪ increase support to staff ▪ reduce the risk of audit information being missed or lost. <p>The EWP solution aims to help us to meet Audit Scotland's Corporate Plan objectives, at the time of the project plan, to:</p> <ul style="list-style-type: none"> ▪ deliver our work and manage resources efficiently and effectively; and ▪ gather, organise and share knowledge and intelligence. |
| <p>Do you have a set budget for this work?</p> | <p>Board approval for the project was provided on 1 April 2009. This was based on tendered project costs of £244,200 plus VAT and expenses for the purchase of 189 licences, implementation services, training and five years of support.</p> <p>There will be other costs as part of this policy, mainly include internal staff resources, including the Business Improvement Unit and a dedicated BIU administrative function since 1 January 2012. This function costs £19,839 as of 1 April 2012.</p> |

Step 2: What do you already know about the diverse needs and/or experiences of your target audience?

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| Do you have information on | | | | |
| Age | Yes | X | No | |
| Disability | Yes | X | No | |
| Gender | Yes | X | No | |
| Lesbian, Gay, Bisexual & Transgender | Yes | X | No | |
| Race | Yes | X | No | |
| Religion and Belief | Yes | X | No | |

| Age | <p>Evidence: ASG age profile at 31 March 2012:</p> <table border="1"> <thead> <tr> <th>Age</th> <th><25</th> <th>25-34</th> <th>35-49</th> <th>50+</th> </tr> </thead> <tbody> <tr> <td>%</td> <td>2.3</td> <td>24.2</td> <td>45.7</td> <td>27.9</td> </tr> </tbody> </table> <p>Source: Single Equality Scheme 2011/12 Progress report</p> <p>Age has been considered. A number of older individuals were interviewed in July 2008 as part of the initial stages when producing an invitation to tender. These members of staff were not concerned about the impact of the system and some positively welcomed it. IT literacy is not directly linked to age at Audit Scotland; some older people are very IT literate and some younger people are less IT literate.</p> | Age | <25 | 25-34 | 35-49 | 50+ | % | 2.3 | 24.2 | 45.7 | 27.9 |
|------------|--|-------|-------|-------|-------|-----|---|-----|------|------|------|
| Age | <25 | 25-34 | 35-49 | 50+ | | | | | | | |
| % | 2.3 | 24.2 | 45.7 | 27.9 | | | | | | | |
| Disability | <p>Evidence: 3% of Audit Scotland employees declared themselves as having a disability (Source: Single Equality Scheme 2011/12 Progress report)</p> <p>Those in ASG with a disability were interviewed in July 2008 and positively welcomed the new system, noting they expect that it will improve the quality of their work life due to the reduced need for carrying around heavy, physical files and increased flexibility of location e.g. home working easier.</p> | | | | | | | | | | |
| Gender | <p>Evidence: 49.8% male and 50.2% female (Source: Single Equality Scheme 2011/12 Progress report)</p> <p>Gender is not an issue for this system at Audit Scotland. There is nothing to distinguish gender in terms of the impact of this function/system therefore no further action will be undertaken.</p> | | | | | | | | | | |

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| <p>Lesbian, Gay, Bisexual & Transgender</p> | <p>Evidence: 1.9 % of staff identified themselves as gay or bisexual, 60.8% have declared themselves as heterosexual and the remaining 37.3% have not responded or prefer not to say. (Source: Single Equality Scheme 2011/12 Progress report)</p> <p>This is not an issue for the introduction of an electronic working paper system. A person's sexual orientation does not impact on their use of this system at Audit Scotland therefore no further action will be undertaken in respect of this area.</p> |
| <p>Race</p> | <p>Evidence: 2.6% of staff have declared themselves as from a minority ethnic group (Source: Single Equality Scheme 2011/12 Progress report)</p> <p>A person's race does not impact on their use of this system at Audit Scotland therefore no further action will be undertaken in respect of this area.</p> |
| <p>Religion and Belief</p> | <p>Evidence: 39.6% of staff have not disclosed a religion 26% of staff stated they did not have religion, 15.1% said Church of Scotland, 9.8% Roman Catholic, 3.4% other Christian and 1.9% are either Sikh, Jewish or another religion. (Source: Single Equality Scheme 2011/12 Progress report)</p> <p>This is not an issue with the introduction of an electronic working paper system. A person's beliefs do not impact on their use of this system at Audit Scotland therefore no further action is planned in this area.</p> |

Step 3: Do you have enough information to help you understand the diverse needs and/or experiences of your target audience?

If not, what else do you need to know?

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| Age | Do you have enough information to proceed? | Yes | |
| Yes we have enough information to consider any issues that may impact on particular groups. | | | |
| Disability | Do you have enough information to proceed? | Yes | |
| <p>Those in ASG with a disability were interviewed in July 2008 as part of preparing the invitation to tender and positively welcomed the new system, believing that it will improve the quality of their work life, due to the reduced need for carrying around heavy, physical files and increased flexibility of location e.g. home working easier.</p> <p>Recognising we had insufficient information we consulted with Capability Scotland which organised a seminar on 9 April 2009, where we presented our project to a panel of people with differing disabilities. They provided feedback on the impact of the system on people with disabilities and also provided guidance on configuring our product. Examples of advice included:</p> <ul style="list-style-type: none"> ▪ When trying to understand the needs of staff don't ask for disabilities but instead ask about problems e.g. back problems, repetitive strain injury, visual problems. ▪ use an expert when testing software especially around voice recognition/screen readers for people with visual impairments ▪ training for staff with concerns over their IT and readings skills, including consideration of staff with dyslexia ▪ consider layout and design: too many clicks increases the risk of repetitive strain injury. So ensure the system allows tabbing in addition to using a mouse. Also intuitive navigation is important for those who are not so IT | | | |

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| | <p>literate</p> <ul style="list-style-type: none"> ▪ consider whether testing teams include people with disabilities, or whether specific testing should be carried out ▪ contact Inclusion Scotland who can provide advice. | | |
| Gender | Do you have enough information to proceed? | Yes | |
| | See age section above | | |
| Lesbian, gay, bisexual and transgender | Do you have enough information to proceed? | Yes | |
| | See age section above. | | |
| Race | Do you have enough information to proceed? | Yes | |
| | See age section above. | | |
| Religion and Belief | Do you have enough information to proceed? | Yes | |
| | See age section above. | | |

Step 4: What does the information you have tell you about how this policy might impact positively or negatively on the different groups within the target audience?

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| Age | Although some members will feel the impact of the new system more than others, due to e.g. varying levels of familiarity with IT systems, we do not think this impact is directly linked to age as it's proven that age and IT skills are not necessarily linked. |
| Disability | <p>Introducing the system will be positive in terms of not having to carry heavy and numerous files. Therefore people who cannot lift heavy items or have back pain will benefit.</p> <p>However, as we will be using the computer to record all audit work, staff will be using the computer more often. This may increase the risk around eye-strain. This could apply to all staff but the risk may increase for staff with visual impairments.</p> <p>We will introduce protocols to advise staff on using the EWP and to take sufficient breaks away from the screen.</p> |
| Gender | Although some members will feel the impact of the new system more than others, due to e.g. varying levels of familiarity with IT systems, this impact is not linked to gender. |
| Lesbian, Gay, Bisexual & Transgender | Although some members will feel the impact of the new system more than others, due to e.g. varying levels of familiarity with IT systems, this impact is not linked to sexual orientation. |
| Race | Although some members will feel the impact of the new system more than others, due to e.g. varying levels of familiarity with IT systems, this impact is not linked to race. |
| Religion and Belief | Although some members will feel the impact of the new system more than others, due to e.g. varying levels of familiarity with IT systems, this impact is not linked to a person's religion or belief. |

Step 5: Will you be making any changes to your policy?

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|--------------------------------------|-----|---|----|---|
| Are there any changes? | | | | |
| Age | Yes | | No | X |
| Disability | Yes | X | No | |
| Gender | Yes | | No | X |
| Lesbian, Gay, Bisexual & Transgender | Yes | | No | X |
| Race | Yes | | No | X |
| Religion and Belief | Yes | | No | X |

Action taken

June 2012 (extract from paper to ASGMT on 23 June 2011):

Two members of the BIU went to Wales to meet with and have EWP tested by Digital Accessibility Centres (<http://www.digitalaccessibilitycentre.org>). BIU members took 8 Audit Scotland laptops to Wales to ensure the testing is in line with our current hardware. An extract of the ASGMT minute is noted below summarising the results of the testing:

1. Testing was undertaken in March 2011 by the Digital Accessibility Centres Web Accreditation team. The testing of the software is measured against Web Content Accessibility Guidelines 2.0 (WCAG 2.0). These guidelines cover a wide range of recommendations for making Web content more accessible. Even content that conforms at the highest level (AAA) will not be accessible to individuals with all types, degrees, or combinations of disability.
2. The testing team consisted of individuals using a range of adaptive technologies (hardware and software designed to facilitate the use of computers by people with disabilities) this included:
 - 2.1 Supernova – a screen reader and magnification application used by those with low or no vision
 - 2.2 ZoomText – a magnification application used by those with low vision
 - 2.3 JAWS – a screen reader used by blind people
 - 2.4 Dragon Naturally Speaking – voice activated software used by those that do not use a conventional input device such as a keyboard or mouse.
 - 2.5 Switch Access – used by those with severe mobility impairments to input commands to a computer.
 - 2.6 Keyboard Only – some users with mobility impairments have difficulty making precise movements required by pointing devices such as a mouse; therefore a keyboard is used as the exclusive input device.
3. There were also manual checks undertaken to assess the suitability for those with colour blindness, dyslexia and deaf/hard of hearing.
4. Overall MKI didn't achieve WCAG 2.0 accreditation, but it did pass a number of significant principles within the guidelines (see Appendix 1).
 - 4.1 Relative sizing (**pass**) - Relative sizing of the text allows a user to scale text according to their preference using the browser controls. By providing resizable text there is less of a need for the user to have screen magnification software. The user can now increase the size of text and also

magnify the screen up to 200% either through using browser controls or bespoke text resize 'widgets' (An MKI version 7.1 improvement).

- 4.2 Division of information **(pass)**, Layout **(pass)**, Tables **(pass)**, Frames and scrolling **(pass)**. There were no issues with the division of information, with sections of contents clearly defined. Page layout is logical and usable and all navigational panels were obvious to the testing team with the font style being clear and easy to follow. Tables were easily navigated and read.
5. We have communicated the results of the testing to MKI and there are certain areas where recommendations made by the Digital Accessibility Centre are being taken forward to develop and build into future software releases. These are set out below.
 - 5.1 Colour contrast - Colour contrasting does not meet the minimum requirements. Colour combinations found on MKI are low contrast and are likely to be difficult for people with low vision to read. There is an industry standard/guidelines and objective testing can be undertaken using a colour contrast analyser.
 - 5.2 Navigation - The tabbing order within MKI is unpredictable. Although a keyboard-only user is able to tab onto a page, when navigating round the page the order is unpredictable and the current highlighting mechanism is difficult to see.
6. Web Content Accessibility Guidelines 2.0 (WCAG 2.0) accreditation was not obtained, but the MKI software passed in a number of areas. Some of these were as a direct result of version 7.1 improvements instigated from our pilot experience. The results of the accessibility testing have been shared with Morgan Kai and they are committed to improving the accessibility of their software.

Who will take forward this action

BIU will carry forward any additional work required here.

Step 6: Does your policy provide the opportunity to promote equality of opportunity or good relations by altering the policy or working with others?

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|--------------------------------------|-----|---|----|--|
| Age | Yes | X | No | |
| Disability | Yes | X | No | |
| Gender | Yes | X | No | |
| Lesbian, Gay, Bisexual & Transgender | Yes | X | No | |
| Race | Yes | X | No | |
| Religion and Belief | Yes | X | No | |

| | |
|--------------------------------------|--|
| Age | N/A – see step 2 |
| Disability | <p>The system will allow staff to access files from almost any location, meaning that they will no longer have to travel to access physical files. They will also not have to physically carry/transport heavy files, as they do at present. This will benefit the less physically able including e.g. people with back problems. The increased flexibility of location means that Audit Scotland may be a more attractive employer for people with physical disability or mobility problems.</p> <p>There will be some initial adverse impact to staff, through having to learn a new system and the learning curve associated with this. This impact will be mitigated through training and support.</p> <p>There may be increased opportunity for those with visual impairments as voice recognition and reader technologies increase the potential use of the system, rather than having to rely on hard-copy files.</p> |
| Gender | N/A – see step 2 |
| Lesbian, Gay, Bisexual & Transgender | N/A – see step 2 |
| Race | N/A – see step 2 |
| Religion and Belief | N/A – see step 2 |

Step 7: Based on the work you have done - rate the level of relevance of your policy

Tick one box for each strand

| | Age | Disability | Gender | LGBT | Religion and belief | Race |
|---|-----|------------|--------|------|---------------------|------|
| <p>High</p> <ul style="list-style-type: none"> - There is substantial evidence that people from different groups or communities are (or could be) differently affected by the policy (positively or negatively) - There is substantial public concern about the policy, or concerns have been raised about the policy's potential impact by relevant bodies - The policy is relevant to all or part of the respective general duty, in the case of race, disability and gender. | | X | | | | |
| <p>Medium</p> <ul style="list-style-type: none"> - There is some evidence that people from different groups or communities are (or could be) differently affected (positively or negatively). - There is some public concern about the policy. - The policy is relevant to parts of the respective general duty, in the case of race, disability and gender. | | | | | | |
| <p>Low</p> <ul style="list-style-type: none"> - There is little or no evidence that some people from different groups or communities are (or could be) differently affected (positively or negatively). - There is little or no evidence of public concern about the policy. - The policy has little or no relevance to the respective general duty, in the case of race, disability and gender. | X | | X | X | X | X |
| <p>Unknown</p> <ul style="list-style-type: none"> - No evidence or data has been collected therefore an assessment cannot be made | | | | | | |

Step 8: Is a further impact assessment required?

| | | | | |
|--------------------------------------|-----|--|----|---|
| Age | Yes | | No | X |
| Disability | Yes | | No | X |
| Gender | Yes | | No | X |
| Lesbian, Gay, Bisexual & Transgender | Yes | | No | X |
| Race | Yes | | No | X |
| Religion and Belief | Yes | | No | X |

If you have answered yes please explain why

If you have answered no please explain why

We have fully tested the software ([see step 5 update](#)). A [Post Implementation Review](#) of the project was reported to ASGMT in March 2012. An action plan from this review is being progressed and monitored by BIU and ASGMT.

Step 9: Explain how you will monitor and evaluate this policy/function or strategy to measure progress?

Please explain how monitoring will be undertaken, when it will take place and who is responsible for undertaking it.

The EWP project team provided updates on progress to ASGMT and the the ASG lead on Audit Scotland's Diversity and Equality Steering Group (DESG) –BIU sought advice on the impact on people with disabilities, from Capability Scotland.

The EWP Communication and Consultation committed the EWP project team to survey staff during the project lifecycle. The first survey was completed in April 2009 when staff were asked to raise concerns on using the new system and to identify additional IT skills training. A [second survey](#) was undertaken in March 2012 by a member outwith the BIU to help inform the [Post Implementation Review](#).

Feedback from the initial survey suggested a user forum to discuss EWP issues on the staff intranet. User Forum now in its second year of full operation (meeting quarterly and with 2 representatives from each superteam). Surveys in the future will seek feedback from staff and offer opportunities to raise new or recurring concerns. During the testing phases staff also raised EWP system problems through Information Services Group (ISG) 'Mayday' system, at present issues are emailed to the EWP email address and the BIU admin assistant handles all incoming emails.

Project documentation for the EWP project includes a 'lessons learned' log to be completed at the end of each phase. This process will include a review of the EIA. Results of the monitoring will be reported to the DESG, for inclusion in the procurement of future new systems, where appropriate.

A summary from the full PIR is below as it is too difficult to summarise in a paragraph so the extract has been provided here as it relates to many areas. Action to be taken next will be to review the new version of the software but not separate assessment of the software is planned.

Overall Conclusion – extract from March 2012 Post Implementation Review (full report link above)

Quality and consistency. The introduction of MKI has also coincided with other developments to improve quality and consistency. However, there are elements of the audit process that are more consistent, both in terms of process and in evidencing that process due to MKI. The recent quality reviews confirm the improvements. The ICAS review identified that electronic audit procedures were appropriately used on all audits reviewed (subject to a few files being performed on manual paper files) and that all files were found to be, in the main, of a good standard. The inference from the quality reviews is that where work has been undertaken on manual paper files, as was the general case prior to MKI, the quality was lower. I also note that 64% of users felt that MKI had improved the quality and consistency of audit work. I conclude that quality and consistency improvements have been achieved through MKI, but note that there are further improvements to be made, through training and monitoring to ensure that the features of MKI are applied consistently by users.

Efficiency. The data to make an assessment on the second year of MKI roll-out won't be available with any reasonable accuracy until December 2012. The EWP target efficiency was originally not assumed till 2012/13, but at this point, I am unable to claim that efficiencies are wholly attributable to MKI, but there is evidence that the underlying efficiency of 6% confirms the direction of travel.

Management oversight. MKI has enabled improvements in accessibility and transparency. In my view MKI has significantly contributed to potential and actual management oversight of the audit process, particularly in the context of quality

User acceptance. There has been a high degree of user acceptance. There was a very high percentage of staff that were positive or very positive about the introduction of EWP (92%) and there has also been a very positive result after roll-out. The user survey identified that 81% felt MKI was either 'easy' or 'very easy' to use and 67% felt MKI had met their expectations.

Data, health and safety, accessibility, etc. File storage has been reduced dramatically. File handling and transport has also reduced. Information management controls are now better defined and controlled through systems access rights, back-up and business continuity arrangements.

Step 10: Summary of improvements, outcomes and impact

Please summarise in no more than 200 words the nature of the policy and main improvements, outcomes and impact as a result of this review - this will be published on Audit Scotland's web site and the full EqIA will be made available to interested parties if requested.

The Electronic Working Paper package (MKI) was fully implemented across Audit Services Group (ASG) in November 2010. MKI is a core business system for annual audit work, with around 150 users. It records audit work, documentation, judgements and findings in over 100 audit clients each year. It replaces the need for paper-based audits and files.

A post implementation review on the introduction of MKI has been completed and reported in March 2012. Future improvement actions were identified which are being progressed.

Overall the use of MKI has had a positive impact on staff and has resulted in:

- consistent audit programmes across ASG with identified core tests in each programme
- a consistent layout for working papers to record work done and conclusions.
- a consistent and comprehensive approach to evidencing first level manager review
- matters arising from our audit work are now recorded consistently and can be easily collated, sifted and reviewed
- ease with which staff can move between teams
- improved chargeability/productivity rates for staff

Staff are encouraged to submit any development issues to the ASG Business Improvement Unit (BIU) and these are logged and discussed at least once a year with the developers of the system. To date, all requests to the developer have been actioned and updated in further versions of the software. We review this on at least an annual basis. The software was also tested by Digital Accessibility Centres in March 2011 for compliance with Web Content Accessibility Guidelines. The results of the accessibility testing have been shared with the developer and they are committed to improving the accessibility of their software. It is fit for our purposes.