



Regularity audit of Equalities reporting

Committee Audit and Standards

Date of meeting 19 February 2021

Date of report 27 January 2021

Report by Assistant Chief Executive

1. Object of report

To provide the committee with the findings of a regularity audit of Equalities Outcome reporting. This engagement is included in the annual Internal Audit plan for 2020/2021.

2. Background

The public sector equality duty, enacted in April 2011, is a key component of the Equality Act 2010. In summary, the Equality Act brought about protections against protected characteristics and measures to eliminate discrimination against individuals falling within those protected characteristics; namely age, disability, gender reassignment, marriage and civil partnerships, pregnancy and maternity, race, religion or belief, sex and sexual orientation.

The Equality and Human Rights Commission (EHRC) promote and uphold equality and human rights ideals and laws across England, Scotland and Wales. The EHRC in Scotland wrote to all Public bodies in April 2020 to provide additional guidance during the pandemic, and outline reporting requirements, as follows:

The Coronavirus (Scotland) Act 2020 is due to expire on 31 March 2021. The Act allows public authorities to postpone publication of statutory reports if it would impede their work to restrict or control the transmission of COVID-19. While we understand that the pandemic has changed the way we all work, equality remains fundamental to public authorities and how they respond to the pandemic.

Public authorities that are required to publish equality information by 30 April 2021 under the Scottish specific duties (including a new set of equality outcomes, pay gap information and equal pay statements) must do so. We also expect public authorities to publish reports on their progress on achieving their equality outcomes and on mainstreaming equality by this date, unless there are significant reasons to postpone. Any decision to postpone publication of a statutory report must be accompanied by a statement explaining the reasons to postpone.

The objective of this engagement was to review and assess equalities reporting arrangements in place within SPT, assessing against the requirements of the legislation and Equality and Human Rights Commission guidance for Scottish public authorities.

This engagement tested elements of the internal controls and mitigation against SPT22: Governance arrangements, as identified in the corporate risk register.

3. Outline of findings

SPT has and continues to meet the legislative and reporting requirements set out by the EHRC. SPT has a senior officer led Equalities Steering Group, and this monitors and leads the work and action required across the organisation to implement actions, processes and training in support of reduced inequality and improved diversity. The Equalities Steering Group has arrangements in place to meet the Scottish specific duties, including reporting requirements. The engagement testing (January 2021) identified a requirement to review training and equality impact assessment arrangements in place to widen these further.

While the engagement identified equalities and diversity discussions across the organisation, there are areas for improvement, and these areas have been addressed by three recommendations. The Equalities Working Group has agreed to implement these recommendations, which are currently being actioned.

4. Conclusions

The Audit and Assurance team has undertaken a regularity audit of Equalities reporting. Three recommendations have been agreed from this engagement. Members are advised that key controls exist and are applied consistently and effectively in the majority of areas tested and thus reasonable assurance can be taken from this engagement.

5. Committee action

The committee is asked to:

- note the contents of this report, and
- agree that the Audit and Assurance Manager submits a follow-up report on the implementation of the recommendations to a future meeting.

6. Consequences

Policy consequences	<i>None.</i>
Legal consequences	<i>None.</i>
Financial consequences	<i>None.</i>
Personnel consequences	<i>None.</i>
Equalities consequences	<i>As detailed in the report.</i>
Risk consequences	<i>As detailed in the report.</i>

Name Valerie Davidson

Name Gordon MacLennan

Title Assistant Chief Executive

Title Chief Executive

For further information, please contact Iain McNicol, Audit and Assurance Manager.

**Reasonable
assurance**

Agreed action plan: regularity audit of Equalities reporting

No.	Recommendation	Priority	Action Proposed	Lead Officer	Due date
1	<u>Corporate Equalities Working Group</u> The terms of reference for the internal corporate Equalities Working Group should be refreshed. Representation from the Procurement section should be considered on the Equalities Working Group.	Medium	The terms of reference and representation are subject to review and change, where appropriate.	Equalities Working Group	April 2021
2	<u>Training</u> Training arrangements for all employees should be refreshed to include baseline learning outcomes and a review process.	Low	An e-training tool is subject to review and re-issue for staff induction and development.	Equalities Working Group	June 2021
3	<u>Equalities Impact Assessments (EIA)</u> A centralised record of EIAs should be maintained, with the Equalities Working Group having oversight of these documents. Each EIA should be: <ul style="list-style-type: none">• subject to an approval process/review and dated;• kept under review and periodically refreshed.	Medium	All Equality Impact Assessments (EIA) are subject to review by the Equalities Working Group. A log of all EIA's will be developed to include review dates.	Equalities Working Group	April 2021