

Equality outcomes

2021–25



Who we are

This report is published jointly by the Accounts Commission and Audit Scotland.

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

- The **Accounts Commission** is the public spending watchdog for local government. It holds councils in Scotland to account and helps them improve. It operates impartially and independently of councils, the Scottish Government and the Scottish Parliament, and meets and reports in public.
- The **Auditor General for Scotland** secures the audit of the Scottish Government and other public bodies in Scotland, except local authorities. The Auditor General is independent of the Scottish Government and the Scottish Parliament. The Auditor General is also the accountable officer for Audit Scotland.
- **Audit Scotland** is a statutory body that carries out audits and investigations for the Accounts Commission and the Auditor General for Scotland.

Public audit:

- helps create a strong and effective system of financial accountability and transparency
- supports the best use of public money in the public interest
- provides independent assurance that public money is spent properly and provides value for money.

Our work:



Over 220 annual audits of public bodies in central government, NHS, further education, local government, joint boards and water



Approximately 800 audit reports on audited bodies



About 20 sector overview, performance audit and Best Value assurance reports on strategic themes and organisations



Over 200 risk assessments covering the public bodies we audit



Statutory public interest reports for the Auditor General, the Scottish Parliament, the Controller of Audit and the Accounts Commission to consider



Investigations into matters of public concern



Coordination of the National Fraud Initiative in Scotland



Housing benefit risk assessments and audits



Support for the Scottish Parliament's scrutiny of the use of public money



Briefings for the Scottish Parliament, audited bodies and other key stakeholders

Contents

Foreword	2
Summary of outcomes	3
Introduction	4
Equality outcomes	5
Equality Outcome 1 (Accounts Commission and Audit Scotland)	7
Equality Outcome 2 (Audit Scotland)	10
Equality Outcome 3 (Audit Scotland)	12
Monitoring progress	14
Appendix 1	15
Appendix 2	19

Foreword

Stephen Boyle, Auditor General for Scotland and Elma Murray, Interim Chair Accounts Commission

The impact of Covid-19 on people living in Scotland hasn't been equal. Health, social and economic inequalities have always existed in Scotland. The pandemic has amplified and increased those inequalities and has resulted in greater disparity across our society. The depth and breadth of these impacts will be a key focus of our audit work in the years ahead, at both national and local levels. The equalities outcomes set out in this report will frame this work.

Our audits will focus on the health, social and economic issues impacting the day-to-day lives of communities and individuals, and will place an increasing emphasis on capturing the perspectives of those most directly affected.

Our recent audit on the NHS in Scotland highlighted the ways in which some people have been more adversely affected by Covid-19 than others. And our audits of performance at local government level provide further examples of the inequalities experienced by people living in different communities across Scotland.

We are committed to ensuring that the experience of service users is reflected in our audit and reporting. This will help us to shine a light on the most important issues, supporting public bodies in Scotland to focus their efforts on the areas that will make the most difference to our lives.

Human rights and equalities considerations must be central to how we assess the delivery of public services. We can and will do more to integrate these into our thinking from the outset. Strong links with stakeholders, including members of our external Equalities and Human Rights Advisory Group (EHRAG), will be invaluable, helping to inform and challenge our approach.

The three equalities outcomes have built on those which were first published in 2017 and added to in 2019. Our aims have developed, with a determination to make them more ambitious, our resolve being made more urgent by the disproportionate impact of Covid-19. Feedback from colleagues, including those on our internal Equalities and Human Rights Steering Group, alongside input from our EHRAG has shaped development of the outcomes.

The reports we produce will continue to consider how Scotland's public bodies address human rights and inequalities within their own organisations and where gaps exist. Audit Scotland, therefore, must also be ambitious in its focus on diversity and equality of opportunity, in the principles and practices that underpin the organisation.

Our colleagues are key to the delivery of world-class public audit, audit that continues to evolve and better reflect the needs of Scotland's communities. It follows that we must provide an inclusive and supportive environment in which all colleagues can thrive, develop their careers and progress. Strengthening equality, diversity and inclusion remain central to our business strategy – from broadening recruitment, including plans to extend our modern apprentice scheme, through to greater representation of colleagues from minority backgrounds across all levels in Audit Scotland.

We will continue to review our progress, revisiting these outcomes, ensuring we are responsive to what we learn alongside the uncertain and changing context across all Scotland's public services. To deliver public audit that matters we must continue to focus and refocus our audit work on the issues impacting our society, economy and public services. Our outcomes will help us to maintain this emphasis.

Summary of outcomes

The equality outcomes



Outcome 1

Our work supports the public sector to address inequalities including protected characteristics and socio-economic disadvantage, and to protect human rights

ACCOUNTS COMMISSION   AUDIT SCOTLAND

What will this look like?

- Our public reporting on inequalities and human rights issues supports effective strategic decision-making by public bodies to help ensure they address inequalities and protect human rights.
- We engage with our employees, external organisations and the public to better understand the inequalities and human rights context. This helps inform and develop the focus of our work.
- We develop and maintain an internal action plan which is specific, measurable, achievable, realistic and timely (SMART) to support delivery of our outcome and help monitor progress.



Outcome 2

We will increase the diversity of people into Audit Scotland and their progression through every level of our organisation

 AUDIT SCOTLAND

What will this look like?

- Our greater understanding of the challenges, opportunities and needs of people from different groups, specific inequalities faced and contrasting outcomes, will drive our recruitment strategy and support the development of our people.
- The diversity across our workforce, at all levels, will change to better mirror the diversity of communities across Scotland.



Outcome 3

We will broaden our culture of diversity and inclusion, so all employees feel valued, engaged and contribute

 AUDIT SCOTLAND

What will this look like?

- A more inclusive workplace culture which better reflects the needs of people from different groups to deliver an experience that increases wellbeing, a sense of belonging and which enables all colleagues to be themselves at work.

Introduction

Our equality duties

1. Under the [Equality Act 2010 \(Specific Duties\) \(Scotland\) Regulations 2012 \(as amended\)](#), Audit Scotland and the Accounts Commission for Scotland are both listed as public bodies which must adhere to those regulations. Audit Scotland is a statutory body that carries out audits and investigations for the Auditor General for Scotland (AGS) and the Accounts Commission. This report has been prepared to cover the reporting obligations of both Audit Scotland and the Accounts Commission.

2. The Equality Act 2010 provides a legal framework to protect the rights of individuals and advance equality of opportunity for all groups. It covers nine protected characteristics:

- Age
- Disability
- Sex
- Race
- Religion or belief
- Sexual orientation
- Gender reassignment
- Pregnancy and maternity
- Marriage and civil partnership

3. The Public Sector Equality Duty (PSED) came into force in April 2011 and applies to all the bodies the two organisations audit. This introduced a general duty that public bodies should have due regard, when carrying out their activities – in shaping policy, in delivering services and in relation to their own employees – 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.

4. 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 are the changes that result for individuals, communities, organisations or society as a consequence of the action organisations have taken. These changes should reflect one or more needs in the general duty (paragraph 3).

5. Listed public bodies must publish equality outcomes at least every four years. This report contains our proposed equality outcomes for the period 2021–25.

Equality outcomes

6. Audit Scotland and the Accounts Commission are committed to equality of opportunity and a culture that respects difference. The [Accounts Commission's 2019–24 Strategy](#) ensures that its work considers a service user and equality perspective. Diversity and equality feature as guiding principles in Audit Scotland's [Corporate Plan 2018–21](#), and the [2019-20 update](#) sets out two organisational priorities to achieve its vision to be a world-class public audit organisation that improves the use of public money (see [Who we are](#)).

7. Our equality outcomes support these aspirations. In [2017](#), we set two equality outcomes for Audit Scotland and the Accounts Commission and, in [2019](#), we set a third:

- Outcome 1: Audit work will reflect how public services meet the diverse needs of all citizens and communities. (Accounts Commission and Audit Scotland)
- Outcome 2: Audit Scotland will promote, understand and support a diverse and inclusive workforce (Audit Scotland)
- Outcome 3: In our audit work we will reflect how, where appropriate, public bodies address human rights and socio-economic disadvantage. (Accounts Commission and Audit Scotland)

8. In 2016, we established an external Equalities and Human Rights Advisory Group (EHRAG) to support us in our work. The group comprises members from a wide range of external equality stakeholder organisations who help shape our approach to equality in the work we do ([Appendix 2](#)).

9. Two internal groups, with representatives from across the business, oversee the delivery of our equality outcomes. Since 2017, our Equalities and Human Rights Steering Group (EHRSG) has overseen the implementation of equality outcome 1 and – since 2019 – outcome 3, both of which relate to our audit work. Audit Scotland's People Focus Group (PFG) has supported the delivery of strategic employment objectives and overseen the implementation of equality outcome 2.

10. Our Mainstreaming Reports, published in [2019](#) and [2021](#) demonstrate the progress we have made against our current equality outcomes (see paragraph 7). We also provide yearly interim progress reports to the Accounts Commission and Audit Scotland's Management Team.

Context

11. Over the past year, Covid-19 has had a profound and often devastating impact on people across Scotland. It has exposed existing inequalities across society and increased the risk of the most vulnerable and marginalised groups – who already experience poorer outcomes – getting left even further behind. The most direct impact is higher mortality from Covid-19 among ethnic minority groups, disabled and older people. People already experiencing inequalities are also being disproportionately affected by the impact of Covid-19 on employment and living standards, a rise in mental health issues and the effect of huge changes in public services, including the delivery of education, social care, and a move to digital services.

12. The policy landscape on inequalities and human rights also continues to evolve, changing expectations for the way public sector services are delivered and the relationship with citizens to improve outcomes.

13. The joint work programme of the Accounts Commission and AGS sets out a clear emphasis on inequalities. The Commission and AGS have also put in place a more flexible approach to planning the joint work programme, allowing us to consider and respond to emerging inequalities and human rights risks and issues. Both have expressed that reporting on how well

public bodies are tackling inequalities as they start to renew and recover from the pandemic is a top priority. In November 2020, the AGS published a [blog](#) and [animation](#) highlighting Audit Scotland's focus on this theme.


14. Audit Scotland recently launched a Strategic Improvement Programme, in response to the impact Covid-19 has on our work. Scotland's public sector is facing greater challenges than at any point since devolution and public spending is growing significantly. High-quality, independent public audit is essential. We are changing how we work to ensure we continue to have the right skills and sufficient resources to deliver world-class public audit, while attracting and retaining excellent people. Equal opportunities is one of the four principles underpinning the plan.

Approach

15. The next section provides information on our proposed outcomes for the period 2021–25, how we developed them and our approach for taking them forward.

Equality Outcome 1

(Accounts Commission and Audit Scotland)

 **Outcome 1** Our work supports the public sector to address inequalities including protected characteristics and socio-economic disadvantage, and to protect human rights

ACCOUNTS COMMISSION   AUDIT SCOTLAND

Link to the General Equality Duty:

- 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.

Strategic priority:

- Audit Scotland – We deliver world-class public audit.
- Accounts Commission – Our work considers a service user and equality perspective.

Engagement

- Equality and Human Rights Commission workshop.
- Continuous dialogue with EHRAG.
- Staff from different grades and business groups and EHRSG.

To develop the outcome, we reviewed evidence on inequalities and listened to our internal and external stakeholders

- We propose having one outcome which reflects the connectedness of different forms of inequalities including protected characteristics, socio-economic disadvantage and human rights. We want to support improved outcomes for all in society, with a focus on the most vulnerable and marginalised groups. This outcome reflects the multiple ways people experience disadvantage and poorer outcomes. This is often referred to as intersectionality, recognising people have multiple identities including race, class and gender and other protected characteristics which can combine and compound the disadvantage and discrimination individuals or groups experience.
- Having this single outcome approach brings us in line with the wider Scottish policy context. The Fairer Scotland Duty was implemented in 2018, placing a legal responsibility on particular public bodies to actively consider how they can reduce inequalities of outcome caused by socio-economic disadvantage when making strategic decisions. At the time of publication, a bill to incorporate the United Nations Convention on the Rights of the Child has recently been passed by the Scottish Parliament, and the National Taskforce for Human Rights Leadership continues to work towards the Scottish Government's aim to incorporate Social and Economic rights into Scottish law. At an international level and increasingly at the Scottish level, the concepts of equalities, inequalities and human rights are impossible to separate.
- We review evidence on inequalities as part of our ongoing risk monitoring. The wide range of evidence considered during our extensive monitoring of the impact of Covid-19 consistently shows that existing disadvantage and inequality is being exacerbated by the

pandemic. These risks span across all sectors from the economy and poverty to health, social-care and wellbeing to children, young people and education to supporting vulnerable communities. Many people experience multiple issues compounding the disadvantage they experience and overall outcomes. In response to this evidence, the Accounts Commission and AGS identified inequalities as a priority theme for the joint work programme (see paragraphs 11-14). It is important that we keep up to date with emerging risks and this evidence continues to inform our programme of work, relevant audits and other outputs. Our outcome is designed to continue to improve on our processes for doing this.

- Members of EHRAG emphasised the importance of us continuing to develop our approach to embed equalities in our work and consider how well public bodies are tackling inequalities. They see Audit Scotland and the Accounts Commission as potentially powerful voices in promoting and encouraging equality, highlighting organisations and services where improvement is needed. Continuing to share good practice is another way in which we can support improvement. Understanding different experiences and barriers that exist for people is important, as is recognising the multiple ways people experience disadvantage and poorer outcomes, often referred to as intersectionality. Developing our knowledge of human rights principles and how they might apply to our audit work is also key. We intend to further develop our approaches to assessing human rights implications and capturing the user voice. We propose ongoing engagement with EHRAG and other external stakeholders on our outcomes, the availability of supporting data and changes to the policy context.
- It is important that we can report in ways that meet the communication needs of the audience. This will help maximise our impact and support a culture of continuous improvement on tackling inequalities and protecting human rights. Our outcome is designed to continue to build on our processes for doing this.
- Our outcome is also informed by feedback from our staff across the organisation and our EHRSG. It is important to build a shared understanding and ownership. Our outcome includes the need to continue engaging with our staff to build knowledge of inequalities and human rights issues and how these considerations can most consistently and impactfully be integrated into our audit work.


Our approach

16. Each year we deliver a range of public audits (see [Who we are](#)), with our work tailored and focused in accordance with the type of audit we are carrying out.

17. Working in a participative and responsive way has been built into this outcome. We will continue to engage with regulatory and scrutiny bodies to ensure we have a shared understanding of our respective roles, that we meet our statutory audit obligations (for example relating to the statutory duty of Best Value on local government), and that we continue to consider and respond to an evolving policy landscape and socio-economic context.

18. In collaboration with our internal and external stakeholders, we will develop and maintain a specific, measurable, achievable, realistic and timely (SMART) action plan to drive progress and help deliver this outcome. [Appendix 1](#) provides more detail around the potential foundations for a plan which will evolve, given changing circumstances.

What this will look like and how we will do this

 **Outcome 1** Our work supports the public sector to address inequalities including protected characteristics and socio-economic disadvantage, and to protect human rights

ACCOUNTS COMMISSION   AUDIT SCOTLAND

What will this look like?	How will we do this?
<ul style="list-style-type: none"> • Our public reporting on inequalities and human rights issues supports effective strategic decision-making by public bodies to help ensure they address inequalities and protect human rights. • We engage with our employees, external organisations and the public to better understand the inequalities and human rights context. This helps inform and develop the focus of our work. • We develop and maintain an internal action plan which is SMART to support delivery of our outcome and help us monitor progress. 	<ul style="list-style-type: none"> • Findings and recommendations in our audit work will highlight where progress is being made and where improvement is needed to address inequalities and human rights issues. • We will publish a range of outputs which reflect and respond to changes in the inequalities and human rights policy environment. This will support public bodies to address inequalities and human rights issues. • Our published outputs will meet the different communication needs of the audience. • We will work with scrutiny bodies and external stakeholders to maximise our collective impact. • We will work in a participative and inclusive way, exploring new ways of capturing the citizen voice, and empowering our staff and external organisations to work together to plan and deliver our equality outcome. • We will develop, maintain and report progress against a SMART internal action plan to support delivery of this outcome.

For further information please refer to Appendix 1.

Equality Outcome 2

(Audit Scotland)



Outcome 2

We will increase the diversity of people into Audit Scotland and their progression through every level of our organisation



Links to the General Equality Duty:

- 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.

Strategic priority:

- Audit Scotland – Being a world-class organisation.

Engagement

- Equality and Human Rights Commission workshop.
- Continuous dialogue with our internal committee, the People Focus Group (PFG).
- Regular engagement, feedback and input from across our organisation (including our diversity groups and other colleagues sharing protected characteristics).
- Our recognised trade union - Public & Commercial Services Union.
- Our external partners, including [Business in the Community](#), [Stonewall Scotland](#), [Carer Positive Scotland](#) and others representing groups with the various protected characteristics.

To develop the outcome, we considered our strategic priorities, the views of our internal and external stakeholders, supporting data, actions that will be taken and how we plan to measure success

- This outcome focuses upon the positive action we will take to further increase the diversity of those joining, or returning to, our workforce and the steps we will take to promote people from diverse backgrounds into more senior roles.
- We recognise that a workforce reflecting the diversity of the people that we serve across Scotland is better able to support our strategic priority for world-class public audit – addressing inequalities and human rights considerations as set out in outcome 1.
- We review comprehensive data about our workforce through our annual diversity reporting, gender pay gap analysis and equal pay reports. This work includes analysis of external data covering the population of Scotland and an understanding of the issues, challenges and discrimination experienced by people from minority backgrounds and those covered by the protected characteristics.

- Members of our PFG and other staff from across Audit Scotland (including our diversity groups and trade union) support our commitment to positive action in every part of our recruitment and selection strategy, process and practice so that we can increase the diversity and volume of candidates we can appoint. We have a successful record of strengthening diversity across our current professional trainees.
- We believe that the introduction of targets which reflect the diversity of the Scottish population will provide added impetus for our commitment to positive action across our recruitment strategy and practice, alongside the development of existing employees into more senior roles.

Our approach

19. We will be informed by feedback from our employees from across the business, alongside our diversity groups. We will also engage with external partners so that we can continually learn and develop our approach.

What this will look like and how we will do this



Outcome 2

We will increase the diversity of people into Audit Scotland and their progression through every level of our organisation



What will this look like?	How will we do this?
<ul style="list-style-type: none"> • Our greater understanding of the challenges, opportunities and needs of people from different groups, specific inequalities faced and contrasting outcomes, will drive our recruitment strategy and support the development of our people. • The diversity across our workforce, at all levels, will change to better mirror the diversity of communities across Scotland. 	<ul style="list-style-type: none"> • We will advance our recruitment, attraction and selection strategies by enhancing our approach to data collection and review to deepen our understanding of the challenges, opportunities and needs of different groups. • We will take positive action to increase interest from minority and underrepresented groups. • We will help to raise awareness of career pathways and explore opportunities to widen their scope. • We will strengthen support for the progression of under-represented groups into more senior roles.

For further information please refer to Appendix 1.

Equality Outcome 3

(Audit Scotland)



Outcome 3

We will broaden our culture of diversity and inclusion, so all employees feel valued, engaged and contribute



Link to the General Equality Duty:

- 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.

Strategic priority:

- Audit Scotland – Being a world-class organisation.

Engagement

- Equality and Human Rights Commission workshop.
- Continuous dialogue with PFG and regular engagement, feedback and input from across our organisation (including our diversity groups and other colleagues sharing protected characteristics).
- Our recognised trade union – Public & Commercial Services Union.
- Our external partners, including [Business in the Community](#), [Stonewall Scotland](#), [Carer Positive Scotland](#) and others representing groups with the various protected characteristics.

To develop the outcome, we considered the importance of creating a workplace where people from all backgrounds feel valued, engaged and included. This enables individuals to freely contribute ideas, and foster a culture which is welcoming to people from diverse backgrounds, including those from minority groups

- This outcome focuses upon the [positive action](#) we will take to further increase the inclusive experience of our current employees. It builds upon outcome 2 which emphasises the inward recruitment of diverse employees.
- We recognise that a workforce reflecting the diversity of the people that we serve across Scotland is better able to support our strategic priority for world-class public audit – addressing inequalities and human rights considerations as set out in outcome 1.
- We also understand how important it is for people to experience consistency between the promises and efforts we make when recruiting them and their longer-term experiences within their teams.
- We review qualitative and quantitative data about our employees' experiences at work through our annual surveys and engagement with

diversity groups across Audit Scotland. We also research externally to better understand the challenges and experiences of minority groups and those covered by the protected characteristics in the world of work.

- This outcome has been informed by feedback from our employees across our business, at all levels, along with our diversity groups. It is also informed by means of engaging with external partners so that we can increase our depth of knowledge.

What this will look like and how we will do this



Outcome 3

We will broaden our culture of diversity and inclusion, so all employees feel valued, engaged and contribute



What will this look like?	How will we do this?
<ul style="list-style-type: none"> • A more inclusive workplace culture which better reflects the needs of people from different groups to deliver an experience that increases wellbeing, a sense of belonging and which enables all colleagues to be themselves at work. 	<ul style="list-style-type: none"> • We will analyse feedback from our employees and listen to members of our diversity groups to strengthen and deepen our understanding of the challenges, opportunities and needs of the different groups of people that make up our workforce. • We will use this information to strengthen the minority networks across Audit Scotland. • We will provide training and development to employees across the organisation to strengthen understanding of the experiences and challenges faced by minority groups and improve their working experience.

For further information please refer to Appendix 1.

Monitoring progress

20. The EHRSG will monitor the delivery of outcome 1 and the PFG will monitor the delivery of outcomes two and three. We will review our outcomes yearly and consider whether they remain fit for purpose. This is especially important in a period of considerable change and uncertainty across the public sector. It will also provide opportunities for meaningful engagement with our external stakeholders on our outcomes. Any proposals for change will be included in an annual progress report to the Accounts Commission and Audit Scotland's Management Team and board as appropriate.

21. When developing our delivery programme to support outcome 1 (see paragraphs 16-18), we will maintain an emphasis on how progress will be measured.

Appendix 1

Draft supporting actions

The following tables provide the foundation for our work plans to deliver our outcomes. These will be developed further in collaboration with internal and external stakeholders.



Outcome 1

Our work supports the public sector to address inequalities including protected characteristics and socio-economic disadvantage, and to protect human rights

ACCOUNTS COMMISSION   AUDIT SCOTLAND

How we will deliver our outcome	How we will demonstrate progress
<ul style="list-style-type: none"> • Embed inequalities and human rights issues in our response to Covid-19 audit work. • Build inequalities and human rights considerations into our developmental and monitoring work, and our assessment frameworks, ensuring they are up to date with the policy environment. • Improve how we capture user perspectives to inform our audit work by increasing our understanding of the experiences of individuals facing inequalities in their lives. • Engage with Scottish Government and other stakeholders to inform our response to the recommendation for us made by the National Advisory Council on Women and Girls. • Explore opportunities for collaboration in some of our approaches and our published work. • Embed inequalities and human rights considerations in any revised approaches to our work, including Best Value. • Annual audits that consider Best Value arrangements will take account of fairness and equality in line with Best Value Statutory Guidance. • Work with scrutiny bodies and external organisations to set benchmarks on good performance to address inequalities and protect human rights and share intelligence to maximise collective impact. • Continue to develop our ways of public reporting to respond to the communication needs of our different audiences. • Work with internal and external stakeholders when developing our internal SMART action plan so it is consistent with human rights PANEL principles. 	<ul style="list-style-type: none"> • Coverage of inequalities and human rights issues in our internal monitoring work and our published work including our joint work programme, audit reports and other outputs. • We share good practice and provide recommendations to public bodies on addressing inequalities and protecting human rights. • Coverage of our findings on inequalities and human rights issues, including across the media, engagement on social media and Scottish Parliament, will demonstrate the reach of our influence. • Public bodies implement our recommendations on inequalities and human rights issues. • We publish a range of outputs in different formats, including blogs, videos and animations, increasing accessibility of our work. • Positive feedback from external organisations and the public on our approach and our outputs, including evidence of widespread dissemination and, when appropriate, engagement with our findings. • External stakeholders and service users choose to actively engage with us to inform both our approach and the focus of our work. • Quality assurance processes demonstrate that audit teams follow our guidance on assessing inequalities and human rights considerations, including the requirement to complete internal equalities checks. • We will demonstrate progress against the measures in our internal SMART action plan and show that we have appropriately adapted our approach in response to our learning. • Our flexible joint work programme will appropriately reflect inequalities and human rights issues identified through our internal monitoring work.

How we will deliver our outcome**How we will demonstrate progress**

- Develop our approach to capturing learning in real time and factoring that into our action planning, to ensure continuous improvement.
 - A flexible joint work programme between the Auditor General for Scotland and the Accounts Commission that takes account of inequalities and human rights risks and issues.
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Outcome 2

We will increase the diversity of people into Audit Scotland and their progression through every level of our organisation



How we will deliver our outcome	How we will demonstrate progress
<ul style="list-style-type: none"> • We will complete our external review of recruitment, attraction and selection strategy, policies and practices, including the review of recruitment intersectional data – Year 1. • We will take further positive action to increase interest from minority and underrepresented groups. Includes greater involvement of colleagues from minority backgrounds in our recruitment campaigns – Year 1. • We will help to inform people about career pathways such as access to bursary schemes (eg, ICAS pathway to professional training) and use our social media feed to help inform those assisting people into employment – Year 2. • We will explore opportunities for more internships and a broader modern apprentice scheme for careers into audit – Year 2. • We will strengthen support for the progression of under-represented groups into more senior roles – Year 1. • Provide examples and promote real-life stories from existing colleagues for applicants to consider. Members of our management team support this by sharing regular updates and engagement with colleagues – Year 1. • Consider option of including socio-economic questions on diversity questionnaire – Years 1 & 2. • We will explore hook-ups with schools from diverse socio-economic backgrounds (eg, Edinburgh Guarantee, Skills Development Scotland and Career Ready Scotland) – Years 1 & 2. • Re-examine recruitment and selection training with a focus upon a deeper emphasis to maximise inclusiveness of the recruitment process. Strengthen D&I development for managers, leadership and board members – Years 1 & 2. • Leverage flexible working / home working opportunities for wider appeal to carers of children and dependent adults together with people with disabilities – Years 1 & 2. • Consider approach to ethnicity pay gap reporting and option of disability pay gap reporting – Years 1 & 2. 	<ul style="list-style-type: none"> • By achieving a diversity of applicants from which recruiting managers are shortlisting (we will explore, agree and seek to provide percentage target by sex, race, disability and sexual orientation). We will explore socio-economic data collection and how this can inform our recruitment attraction and support strategy – Year 1. • By achieving a diverse demographic mix of employees across our workforce. We will explore, agree and seek to achieve a percentage target by sex, race, disability & sexual orientation. The target applies equally across all levels in Audit Scotland – Modern Apprentices, trainees, entry-level career, middle management and leadership, while acknowledging the challenges of the unrepresentative current composition of many career families and labour markets from which we necessarily recruit – Years 1 & 2. • We will continue with our ambition to eliminate the gender pay gap (GPG), whilst recognising the GPG fluctuates when we recruit more entry-level women or men – Years 1–4. • We will explore and seek to begin ethnicity pay gap and disability pay gap reporting to focus upon any disparities – Years 1 & 2. • We will listen, respond and act upon feedback from applicants – both those successful and unsuccessful candidates, including social media comments – Years 1–4. • Monitor diversity data for learning and development uptake and career progression – Year 1. • Seek to better understand feedback from employees (our employee engagement annual survey questions about skills utilisation etc) – Years 1–4. • Set a target for our managers and leaders to have experienced refreshed management / leadership development modules – Year 1 to agree target. • Actively supporting our employees, including those from minority backgrounds and covered by the protected characteristics, to have access to a mentor or coach and monitoring the numbers who do – Year 1.



Outcome 3

We will broaden our culture of diversity and inclusion, so all employees feel valued, engaged and contribute



How we will deliver our outcome

- We will complete our review of equalities examining the entire experience that our people have at work and use this information to create a detailed diversity and inclusion strategy which will underpin the achievement of our outcomes – Year 1.
- We will analyse data from our annual employee engagement surveys and listen to the voices of our people across our diversity and inclusion networks – Years 1–4.
- We will explore, establish and/or strengthen the range employee of networks within Audit Scotland – Years 1 & 2, including:
 - Carers
 - Disability confident group (to include those with invisible and long-term conditions)
 - Women’s network
 - Ethnic minority network
 - LGBT+ network
 - Young and older workers’ networks
 - Social mobility network
 - Generations network.
- We will enhance diversity training for all colleagues, including managers, leadership and board members to promote and strengthen inclusive behaviours, skills, allyship and support while emphasising zero tolerance to exclusive behaviours – Years 1 & 2.
- We will develop upward (reverse) mentoring for managers and leaders to help foster a greater understanding of the experiences of those who do not share the same characteristics – Years 2 & 3.
- We will continue to ensure equality of access to employee benefits, ie parental benefits – Year 2.
- Consider the balance of emphasis and investment in behavioural skills such as emotional intelligence (diversity of thought etc) alongside the technical skills – Years 1–4.
- In collaboration with internal communications and internal networks, continue to develop a calendar of events that help colleagues think about how they consider and engage with others – Year 1.
- Seek to leverage work flexibilities (where, when and how work takes place) in support of those with caring responsibilities (children and dependent adults) together with colleagues with disabilities (including invisible conditions) – Years 1 & 2.

How we will demonstrate progress

- Our annual employee engagement surveys (we will select appropriate questions to monitor and agree benchmark to reach, eg questions about fair treatment and how clearly managers care about team members etc). Here we are seeking to close any gaps between minority and majority groups when analysed – Years 1–4.
- Feedback from network groups (we will explore, agree and set appropriate threshold) – Years 1 & 2.
- All network groups are established and operating effectively with contributions being made to strategic plans internal communications – Year 2.

Appendix 2

Equalities and Human Rights Advisory Group - Organisational membership



Age Scotland



Children and Young People's Commissioner Scotland



Close the Gap

Close the Gap



Coalition for Racial Equality and Rights (CRER)



Council of Ethnic Minority Voluntary Sector Organisations (CEMVO) Scotland



Disability Equality Scotland



Edinburgh Interfaith Association



Enable Scotland



Engender



Equality Network

Equalities and Human Rights Advisory Group - Organisational membership



Interfaith Scotland



Minority Ethnic Carers of People Project (MECOPP)



Saheliya



Scottish Human Rights Commission



Scottish Secular Society



Scottish Trades Union Congress (STUC)



Scottish Trans Alliance



See Me



Shakti Women's Aid



Stonewall Scotland

Equality outcomes

2021–25

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