



## **Internal Audit Report**

FINAL

Chief Executives Unit

**Equality**

March 2011

## **1 INTRODUCTION**

This report has been prepared as a result of an Internal Audit review of Equality for the Chief Executives Unit as part of the 2010 - 2011 Internal Audit programme. The focus of the equality audit is principally on the Single Equalities Act and the responsibilities it places on the Council and its management. How the Council demonstrates it is providing equality of opportunity.

## **2 AUDIT SCOPE AND OBJECTIVES**

The broad objectives of the review were to:

- Ensure that the Council has recognised Equality within the Corporate, Departmental and Service plans;
- Ensure that any training needs have been identified and method of delivery reviewed;
- Review the process for monitoring outcomes;

In order to address key areas relating to Equality a questionnaire was prepared and answers obtained from responsible officers within Improvement and HR. The responses were reviewed and in some cases followed up. The responses were also used for this report.

## **3 RISK ASSESSMENT**

The risk register was reviewed to identify any areas that needed to be included within the audit. There were no areas identified.

## **4 CORPORATE GOVERNANCE**

There are no Corporate Governance issues to be reported.

## **5 MAIN FINDINGS**

- 5.1 The Council has a single Equality and Diversity Scheme (2009 - 2012) that includes commitments to promote equality in terms of race, disability and gender.
- 5.2 The Council carries out Equality Impact Assessments for policy and service development. The Equality Impact Assessment (EqIA) is available on the Council's website.
- 5.3 Equality is recognised within the Corporate Plan 2010 - 2013. The Corporate Plan includes a statement about the Council's commitment to equality and key principles.

- 5.4 A statement on Equality is made on the Council's website and included in the Corporate Plan and within the Equality and Diversity Scheme.
- 5.5 Argyll & Bute Council has adopted a Human Resources Strategy (October 2009 – version 4.5), equality is recognised within this document.
- 5.6 Argyll & Bute Council has adopted an Equal Opportunities Policy, the aim of the policy is to ensure that all employees and potential employees are treated fairly, without prejudice, and receive equal consideration.
- 5.7 Equal Opportunities monitoring is reported on an annual basis on the Council's website.

## 6 RECOMMENDATIONS

Three recommendations were identified as a result of the audit, all are of low priority. The recommendations are shown in the action plan attached at Appendix 2 and has been compiled with the co-operation and agreement of the Supervisor/Manager.

Internal Audit considers that, in an effort to improve the quality of information, monitoring and control, the recommendations should be implemented in accordance with the agreed action plan. Management have set achievable implementation dates and will be required to provide reasons to the Audit Committee for failure to implement within the agreed timescale. Where management decides not to implement recommendations it must evaluate and accept the risks associated with that decision.

A system of grading audit findings, which have resulted in an action, has been adopted in order that the significance of the findings can be ascertained. Each finding is classified as fundamental, material or minor. The definitions of each classification are set out below:-

**High** - major observations on high level controls and other important internal controls. Significant matters relating to factors critical to the success of the objectives of the system. The weakness may therefore give rise to loss or error;

**Medium** - observations on less important internal controls, improvements to the efficiency and effectiveness of controls which will assist in meeting the objectives of the system and items which could be significant in the future. The weakness is not necessarily great, but the risk of error would be significantly reduced if it were rectified;

**Low** - minor recommendations to improve the efficiency and effectiveness of controls, one-off items subsequently corrected. The weakness does not appear to affect the ability of the system to meet its objectives in any significant way.

## **7 AUDIT OPINION**

Based on the audit findings it can be concluded that Equality is receiving management attention and is being promoted across the Council.

Recommendations arising from the audit work should be implemented by the nominated responsible officer within the agreed timescale. Recommendations not implemented will require explanation to the Audit Committee. This could lead to findings being reported in the Internal Control Statement produced by the Council in support of the Annual Accounts.

## **8 ACKNOWLEDGEMENTS**

Thanks are due to the staff of Improvement and HR for their input and assistance which enabled the audit to be undertaken and their assistance in the preparation of the report and action plan.

Argyll & Bute Council's Internal Audit section has prepared this report. Our work was limited to the objectives in section 2. We cannot be held responsible or liable if information material to our task was withheld or concealed from us, or misrepresented to us.

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