

Equal pay review

1 April 2015 – 31 March 2016



Prepared for Audit Scotland

February 2017

Audit Scotland is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. We help the Auditor General for Scotland and the Accounts Commission check that organisations spending public money use it properly, efficiently and effectively.

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Summary

Key messages

1. The headline messages from our review are as follows:
 - Excluding the Auditor General for Scotland (AGS), Audit Scotland employed 286 staff as at March 2016. This is an increase on the 269 colleagues reported as part of our last equal pay review during 2013/14.
 - Overall, there is no significant gender pay gap across the organisation. On average male colleagues earn 4.5 per cent more than female colleagues;
 - Equally, as the report notes when comparing males and females doing work of equal value (e.g. by pay grade) there are no significant pay gaps of concern, in fact in some grades, females on average earn more than males.
 - The overall pay gap can be attributed to a lack of representation of females at higher levels within the organisation.
 - The gender distribution across Audit Scotland is almost 50:50 when taken as a whole;
 - There are significantly more women than men in the two most junior grades and a higher proportion of males than females in the two most senior grades
 - We continue to make progress in reducing pay gaps because of the benefits of earlier pay modernisation (2009), the impact of our Voluntary Early Release Arrangement (VERA) and intelligent management of pay practise in accordance with our pay policy.
 - The earlier pay gap identified with our professional trainees, caused by an imbalance in recruitment across each gender, has improved.

Introduction

Audit Scotland's aims for equality & diversity in employment

2. Audit Scotland is committed to equality and diversity being at the heart of everything we do, by ensuring equality of opportunity for our workforce.
3. Audit Scotland supports the principle of equal pay for work of equal value and recognises that we should operate a pay system that is transparent, based on objective

What does the review cover?

4. This review covers the period 1 April 2015 to 31 March 2016. Excluding the Auditor General for Scotland, 269 main graded colleagues and 17 senior management colleagues (total 286) are considered in this report. The information reflects the position as at 31 March 2016.
5. This report combines the results of our gender pay and equal pay reviews for 2016.

Gender Pay

6. This is a broad analysis of how pay rates are distributed by gender across Audit Scotland. The gender pay gap is defined as the difference between the average male and female pay rates.
7. From 2017 private and voluntary sector employers with 250 or more employees will be required by law to publish information on their gender pay gap. Although the regulations will not initially apply to public bodies, such as Audit Scotland, we have nevertheless chosen to include a gender pay review in this report in anticipation of future requirements.

Equal Pay

8. This is a specific comparison of the pay of male and female colleagues in equivalent roles. The Equality and Human Rights Commission (EHRC) recommends an equal pay audit as an effective way of establishing whether an organisation is rewarding employees fairly and promoting equal pay. An equal pay audit involves:
 - comparing the pay of men and women doing equal work;
 - identifying any pay gaps;
 - explaining and justifying gaps using objective criteria;
 - addressing any gaps that cannot satisfactorily be explained on the grounds of work content; and
 - on-going monitoring.
9. This report identifies any pay gaps between men and women and, where possible, includes a similar statistical analysis on other protected characteristics as defined by the Equality Act 2010 - ethnicity, disability, age, religion/belief, sexual orientation and gender re-assignment status. We also look at pay gaps in relation to working arrangement (flexible versus standard) and marital status.

Audit Scotland's remuneration policy

10. Audit Scotland has a total reward approach which includes the following:

Salary

- Base salary linked to 'a 'target rate' and a salary band which is set around the target rate through which salary progression occurs;
- Job evaluation which enables jobs to be allocated to salary bands; and
- Salary progression which, during 2015/16, was based on colleagues' performance, except for professional trainees whose salary progression is also determined by examination success.

Benefits

- A defined benefit pension scheme.

11. In addition, Audit Scotland has a variety of flexible working practices, including home-working and part-time working.

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12. The only area where managers have some discretion to offer higher salaries than the minimum of the grade is for new appointments or internal promotions. Starting salary guidance states that our policy is to appoint at the bottom of the grade in the majority of cases, unless justification¹ can be provided.
 13. Our job evaluation system sorts jobs into various pay grades. The salary range for each grade is divided into four zones, entry zone (developing), target zone, a specific target rate (competent) and an added value zone (advanced).

Data Collection and Methodology

14. The approach taken for this review was to compare average salaries in each pay grade to identify any pay gaps. If pay gaps were significant, analysis was carried out to identify possible contributory factors. Throughout the report, the term significant is used to mean gaps in excess of 5 per cent.²
15. A key assumption underpinning our analysis is that staff in the same grade/pay range are doing work of equal value. This is based on the fact that jobs have been allocated to pay grades using a job evaluation system.
16. Average full-time equivalent (FTE) salaries, ie base pay have been used throughout this report. Base pay does not include separate allowances such as first aid or legacy car related allowances, expenses or over-time payments.
17. The statistical convention used within this report looks at female salaries compared to male salaries. Female salary is taken as a percentage of the equivalent male salary. In the pay analysis, the positive values denote instances where female salaries are, on average higher than males and the negative values (-) indicate instances where female salaries are, on average lower than males. This statistical convention is also used when analysing the other protected characteristics within this report.
18. Equal pay reviews are covered by the Data Protection Act (1998) in terms of the processing of data, the disclosure of data to third parties and the publication of results. The analysis therefore is published in a format that will ensure application of good practice and compliance with the legislation. As a result, where there are fewer than five individuals in a particular category, these will not be reported.
19. This report should be read in conjunction with our Equalities Update report 2015/16, which provides information on what Audit Scotland has been doing to promote, encourage and embed equalities in all that we do.

¹ For example, the hiring manager will take into account the knowledge, experience and skills of the individual, their current salary (relative indicator only) and the salaries of the current team members who may hold the same or similar job.

² The EHRC suggests an 'effect size' of a five per cent difference in the pay of men and women doing equal work as significant and justifying further investigation.

Gender Pay

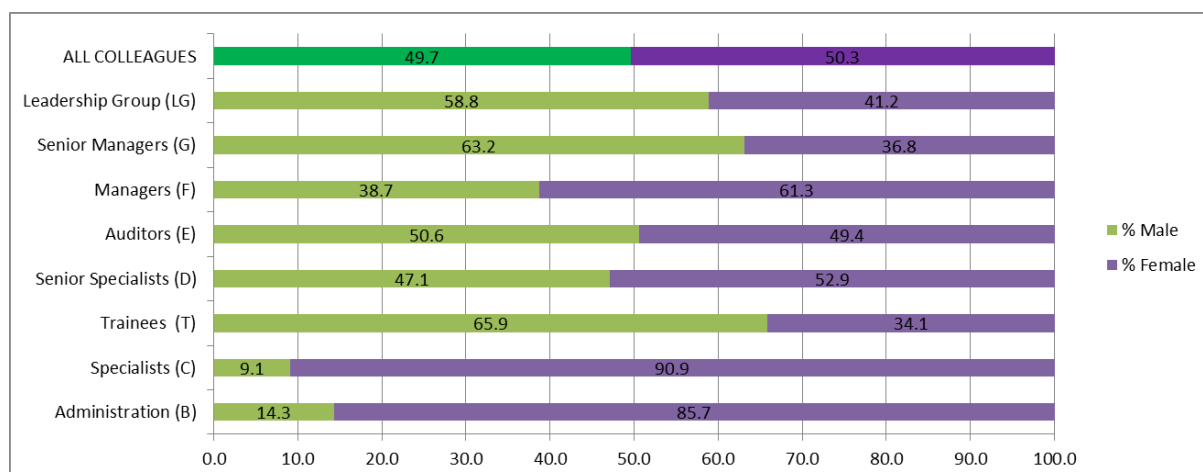
20. The gender pay gap is the difference between women's and men's pay. This figure provides a high-level indicator of women's and men's relative earning power and reflects inequalities in the labour market.
21. This section of the report looks at average salaries by gender for Audit Scotland's 269 main graded colleagues of which there are seven grades³ and 17 senior management colleagues (Leadership Group), totalling 286 colleagues. Audit Scotland's Leadership Group comprises the chief operating officer, assistant auditor general, directors and assistant director employees. The Auditor General for Scotland has been excluded from this report since the appointment and salary are not determined by Audit Scotland.
22. This analysis examines whether there are differences in pay for men and women in each pay grade and not by individual posts.

Colleague Profile

23. Overall, women form 50.3 per cent of the organisation population which continues to be very similar to that of the Scottish population figures (September 2015) with 48.9 per cent male and 51.1 per cent female.
24. Exhibit 1 below shows the gender breakdown for each grade. Our grades and associated pay bands are very broad as they contain a range of different roles. For example, grade D (Senior Specialists) are predominantly populated by qualified auditors, but also include corporate services roles such as Human Resources, Communications and IT practitioners.

Exhibit 1

Number of colleagues at each level split by gender (2015/16)



³ Administration (grade B), Specialists (grade C), Senior Specialists (grade D), Auditors (grade E), Managers (grade F), Senior Managers (grade G) and Trainee Auditors (grade T).

Average Salary by Gender

25. In 2015, the UK's gender pay gap for all employees showed that, on average, women earned around 19.2 per cent less than men⁴. [Exhibit 2](#) shows the difference between the average mean and average median salaries for Audit Scotland males, female and as an organisational value overall.

Exhibit 2

Mean and median salaries by gender (2015/16)

	Male	Female	% diff	Overall
Mean	£41,150.08	£38,704.02	-5.9%	£39,918.20
Median	£40,845.00	£39,029.00	-4.5%	£40,039.00

26. Based on the more informative median⁵ figure, the gender pay gap for Audit Scotland shows that, having analysed data across the whole of Audit Scotland, women earn around 4.5 per cent less than men.
27. The fact that there are relatively more women than men in junior roles (grade B and C) and significantly higher proportion of males than females in senior roles (grades G and LG) is an important factor and this occupational segregation is contributing to a marked overall gender pay gap. It must be stressed that such a gap is not significant but which Audit Scotland is aware of and will continue to monitor.

Salary Quartiles by Gender

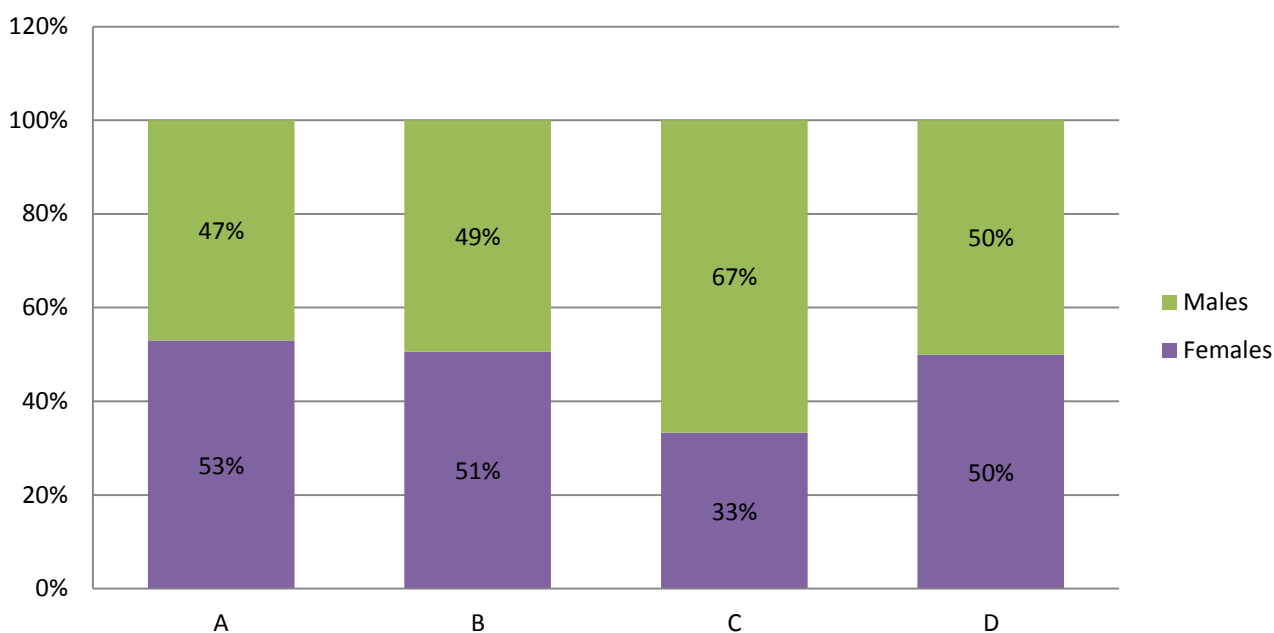
28. The new gender pay regulations will require employers to report the number of men and women in each quartile of their pay distribution. It is for employers to determine the salary ranges within their quartiles. We have devised our own quartiles as follows: A = up to £30,000; B = £31,000 to £60,000; C = £61,000 to £90,000; and D = £91,000 plus. [Exhibit 3 \(page 9\)](#) details the percentage of male and female colleagues in each pay quartile.

⁴ This is the official figure used by the Office for National Statistics (ONS)

⁵ The median is the numerical value which splits the top 50 per cent of the population from the bottom 50 per cent. It shows the midpoint in all employees' rates of pay. Therefore, half of employees will earn a rate above the midpoint and half will earn a rate below the midpoint

Exhibit 3

Distribution of male and females in each pay quartile (2015/16)



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29. Whilst the proportions of male and female colleagues in the first two bands are broadly similar, there are a higher proportion of male colleagues in quartile C (£61,000 to £90,000) representing 12 males and 6 females. This pattern reflects the distribution by gender within as illustrated in [exhibit 1](#) and [paragraph 22](#).
30. Importantly, there is an equal distribution of male and female colleagues within the top pay quartile (£91,000 plus).

Equal Pay

31. Analysing data at a more granular level helps identify any disparity in remuneration levels for different groups of employees. It helps mitigate the risk of any potential unlawful pay inequality. This next section is a specific comparison of the pay of employees in roles of similar value, as determined by job evaluation. Where possible we have undertaken a statistical analysis across the protected characteristics shown above in [paragraph 4](#)

Median average by grade and gender

32. [Exhibit 4 \(page 10\)](#) shows the median salaries by grade and gender for 2015/16. We are unable to report pay gaps for two grades (B and C), due to having fewer than five employees. These are marked as '<5' and 'n/a' in the table to maintain confidentiality.
33. Our gender pay gaps for 2015/16, on a grade-by-grade median basis, are minimal (less than 1 per cent) so no further comment is required.

Exhibit 4

Median salaries by grade and gender (2015/16)

Grade	2015/16		
	M (£)	F (£)	% diff
T	£21,000	£21,000	0
B	<5	£22,189	n/a
C	<5	£25,323	n/a
D	£29,976	£30,003	0.1
E	£41,258	£40,832	-1.0
F	£46,280	£46,280	0
G	£58,258	£57,899	-0.6
LG	£74,588	£74,094	-0.7

Mean average by grade and gender

34. Exhibit 5 shows the mean average salaries by grade and gender for 2015/16. Again, we are unable to report pay gaps for two grades (B and C), and these are marked as '<5' and 'n/a' to maintain confidentiality.

Exhibit 5

Mean salaries by grade and gender (2015/16 and 2013/15)

Grade	2015/16			2013/14		
	M (£)	F (£)	% diff	M (£)	F (£)	% diff
T	£22,279	£21,604	-3.3%	£20,756	£20,634	-0.6%
B	<5	£22,764	n/a	<5	£21,808	n/a
C	<5	£25,756	n/a	£24,828	£25,001	0.7%
D	£30,135	£30,157	0.1%	£29,388	£29,446	0.2%
E	£40,666	£40,626	-0.1%	£39,955	£39,509	-1.1%
F	£46,081	£46,055	-0.1%	£45,713	£45,475	-0.5%
G	£58,397	£57,925	-0.8%	£56,814	£56,175	-1.1%
LG	£79,052	£82,045	3.8%	£77,143.00	£82,845.00	7.4%

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35. Our pay gaps for 2015/16, on a grade-by-grade basis, are minimal (less than 1 per cent) and so no further comment required, with the exception of our Trainee grade (T) and Leadership Group (LG):
- Grade T - unlike other grades, the trainee pay scale operates on a fixed point basis in which pay progression is almost entirely determined by examination success. Following further analysis, the reason for the -3.3 per cent pay gap is due to the fact that there are more males at the higher trainee pay levels⁶ than females, with ten males populating the highest two pay levels compared with three females. We found that more males are recruited than females each year. For example, in 2012/13 trainee recruitment campaign, 72 per cent of those appointed were male. In the following year, 80 per cent were males. Audit Scotland is aware of this and has continued to ensure that recruitment selection decisions are objective and free from gender bias. The most recent campaign (2015/16) resulted in 53 per cent of the graduates recruited being male and 47 per cent female.
 - Grade LG - there have been more males appointed to this grade than females in recent years. Typically all new appointments are placed on the grade minimum, which over the years has caused the 3.8 per cent pay gap in favour of females. Based on the more informative median figure as detailed in [Exhibit 5](#), the average pay gap is marginal at -0.7 per cent, therefore no further analysis is provided.
36. Pay gaps in grades E and above have continued to reduce since the last review period (2013/14). The two grades with the most significant differences are grades E and LG and further analysis reveal that:
- Grade E - there have been more male leavers at this grade than females. Both the average length of service and salary was significantly higher for these male leavers than the females, which equated to a pay gap difference of -2.30 per cent. In addition, we have appointed more females⁷ at grade E since 2011/12. All of this movement has resulted in the ratio of males to females in this grade being almost 50:50 and thus diminishing past pay gaps.
 - Grade LG - the pay gap has reduced from 7.4 to 3.8 per cent between 2013/14 and 2015/16. As mentioned a higher number of males have been appointed to this grade than females contributing to the reduction in the pay gap. It is also worth noting that since the 2013/14 equal pay report there have been more female leavers this grade than males which has also contributed to the reduction in the pay gap.
37. [Exhibit 6 \(page 12\)](#) is helpful in illustrating the pay gap trend during the last three equal pay reviews. The closer the line is to 0 per cent the lower the pay gap. We have used data based on the mean average so that we have a like-for-like comparison with our previous reviews.

⁶ There are four pay points within the trainee pay scale and progression through the scale is dependent upon examination success.

⁷ New starters are external appointments only and do not include internal promotions.

Exhibit 6

Pay Gap by Year and Grade (2015/16, 2013/14 and 2011/12)

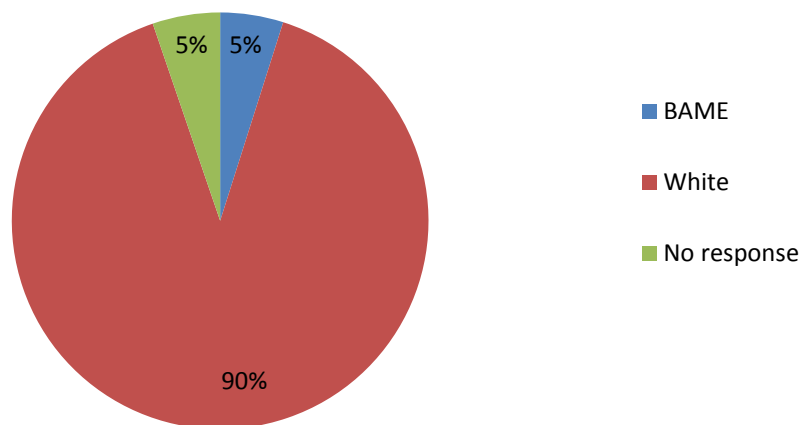


Ethnicity

38. The proportion of all colleagues from a Black, Asian and Minority Ethnic background (BAME) is 4.9 per cent, which is a higher representation when compared with 4.1 per cent for the annual Scottish population survey (September 2015). This is also an increase from the last equal pay review (2013/14), whereby the proportion of BAME main graded staff was 3.3 per cent. [Exhibit 7 \(page 13\)](#) shows the percentage breakdown of all colleagues by ethnicity.

Exhibit 7

Ethnicity (2015/16)



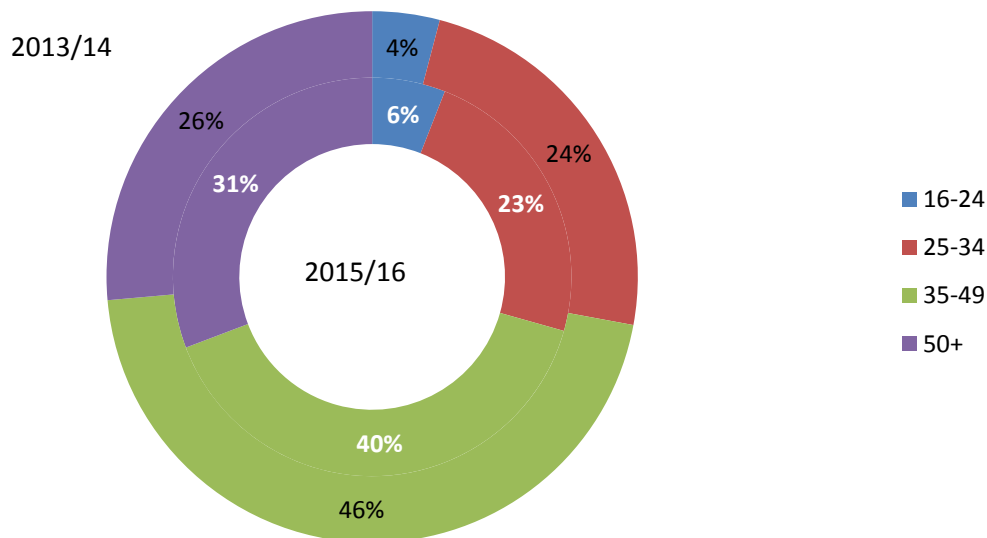
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39. As the numbers are so low in some categories, full details cannot be reported. However, the overall pay gap for BAME colleagues is 0.9 per cent, ie on average BAME colleagues are paid 0.9 per cent higher than White colleagues.
 40. In reviewing the data by grade, only one significant pay gap exists (-5.3 per cent) between the average salary of white and BAME employees in one particular grade. Further analysis does not indicate pay gaps are due to ethnicity.
 41. While there continues to be no other areas of concern, Audit Scotland continues to ensure that decisions and processes relating to recruitment and selection are properly made following good practice relating to diversity and equality.

Age and Length of time in current grade

42. [Exhibit 8 \(page 14\)](#) shows the percentage breakdown of all colleagues by age between the last equal pay review in 2013/14 and this latest report. As was the case in previous years, the percentage ratio for each age range remains relatively unchanged so additional analysis is not required.

Exhibit 8

Age Breakdown (2015/16 and 2013/14)



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43. Exhibit 9 (page 15) shows average salaries by age range and grade (including % pay gaps between the youngest and oldest age categories) for the last two review periods. Categories with fewer than five employees are marked showing '<5' in the table to maintain confidentiality.
 44. The pay gap is most significant in the Leadership Group grade where the average salary for older colleagues is more than 10 per cent higher than younger colleagues. We believe this is attributable to length of service in that grade (as shown in Exhibit 10, page 15) and associated legacy terms and conditions relating to pay progression over time through the salary bands.
 45. Exhibit 9 also shows that continued progress has been made in reducing the differential in pay between age brackets (reducing overall from 8.4 per cent in 2013/14 and 6.4 per cent in 2015/16). This is due to the shortening of pay ranges within each grade in recent years through pay modernisation.

Exhibit 9

Average salaries by age and grade

Grade	Age Range				2015/16	2013/14
	16-24	25-34	35-49	50+	% diff	% diff
T	£21,431	£22,522	<5	<5	-2.0	10.2
B		<5	£22,961	£22,344	3.4	7.0
C	<5	<5	<5	<5	n/a	9.9
D		£29,255	£30,294	£31,114	6.4	7.1
E		£39,080	£40,844	£41,598	6.4	6.2
F		<5	£46,142	£46,579	7.8	0.9
G		<5	£57,256	£58,912	8.6	3.1
LG		<5	£74,636	£85,305	14.3	22.5
				Average	6.4	8.4

Exhibit 10

Length of time in the same grade

2015/16					
Grade	0-2 years	2-5 years	5-10 years	10 + years	Grade
T	28	13	0	0	T
B	1	4	1	8	B
C	6	3	1	1	C
D	24	11	5	11	D
E	21	11	14	37	E
F	10	4	8	9	F
G	5	7	4	22	G
LG	3	3	8	3	LG

46. Exhibit 10 (page 15) details the average length of time⁸ colleagues have spent in their current grade. Grades T (Trainees) and D (Senior Specialists) are typically more populated by colleagues with less than five years of service in these grades than others. The Trainee grade is short-term in nature for the purpose of completing the associated professional accountancy qualification and grade D is the entry point into the audit and accountancy career family for post trainee qualification. The opposite can be said for the more senior grades, where lengths of time in these current grades are more than five years.

Marital Status

47. Due to the small numbers involved in some categories, details are not reported here. However, Human Resources have carried out an analysis of the average pay gap but details cannot be reported.

Working Arrangement

48. As at 31 March 2016, there were 70 colleagues (24 per cent) working on a flexible/part-time basis, which for the purposes of this audit means working a 'non standard' working pattern. Of the 70 colleagues working flexibly, 54 are female (77 per cent) and 16 are male (23 per cent).
49. Exhibit 11 displays average salaries by working arrangement and grade. Categories with fewer than five employees are not shown to maintain confidentiality.

Exhibit 11

Average salaries by working arrangement and grade

Grade	2015/16			2013/14		
	Standard (£)	Flexible (£)	% diff	Standard (£)	Flexible (£)	% diff
T	£22,048	n/a	n/a	£20,727	n/a	n/a
B	£22,824	<5	n/a	£21,650	<5	n/a
C	£25,368	<5	n/a	£24,986	<5	n/a
D	£29,840	£30,922	3.6%	£29,368	<5	n/a
E	£40,201	£41,320	2.8%	£39,682	£39,681	0.0%
F	£45,843	£46,468	1.4%	£45,534	£45,631	0.2%
G	£58,428	£57,128	-2.2%	£56,663	<5	n/a
LG	£78,151	<5	n/a	£77,401	<5	n/a

50. Although there are no significant pay gaps between the different working patterns to warrant further investigation, there are three grades (D, E and F) where the average salary for colleagues on flexible working patterns is higher than those on standard working patterns and the opposite can be said about grade G.

⁸ This is length of time in current grade and not overall length of service with Audit Scotland.

51. Further analysis into these grades reveals that:

- Grade D colleagues working on flexible working patterns are on average paid 3.6 per cent higher than those colleagues on standard working patterns and 2.8 per cent better for grade E. Human Resources has analysed the reason for these differences and found that this is not due to any bias on the basis of the protected strands. Instead it is due to the pattern of recent promotions and external recruitment to these grades and the working patterns of these new employees.
- Grade G colleagues who work flexibly, are typically paid 2.2 per cent less than fellow colleagues working standard working patterns. This is not a significant difference but our further analysis does not indicate it is due to any bias on the basis of the protected strands.

Disability

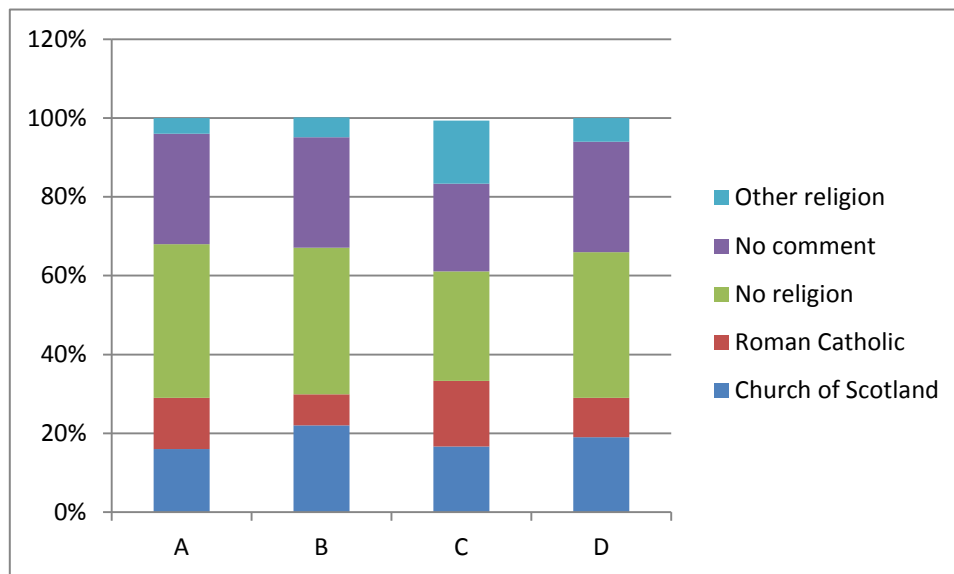
52. As at 31 March 2016, 3.5 per cent of colleagues declared themselves as having a disability (as defined under the social model of disability).
53. Audit Scotland has developed a supportive framework for recruiting, retaining and providing development opportunities for colleagues with disabilities, which aims to increase confidence, awareness and encourage colleagues to feel more comfortable declaring a disability.
54. The overall numbers declaring themselves to have a disability remain too low to provide a meaningful grade by grade comparison. Findings in this regard are therefore limited.
55. Across Audit Scotland, colleagues with disabilities are paid on average 1.15 per cent better than colleagues without a disability. Further analysis reveals that this is due to length of service and legacy arrangements rather than their disability. On this basis, no further conclusions can be drawn.

Religion and belief

56. Using the same quartile range as [Exhibit 3 \(page 9\)](#), [Exhibit 12 \(page 18\)](#) details the different religious beliefs in each pay quartile (A, B, C and D, with D being the highest). As illustrated, due to the small numbers involved in some categories, specific details are not reported here.

Exhibit 12

Distribution of religious belief in each pay quartile (2015/16)

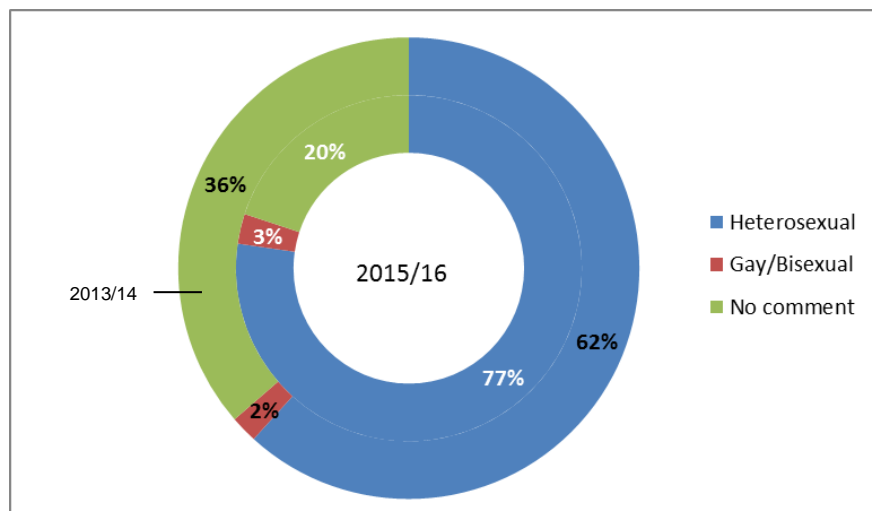


Sexual orientation and gender re-assignment

57. Exhibit 13 (page 19) shows the percentage breakdown of colleagues by their sexual orientation between the last equal pay review in 2013/14 and this latest report. As was the case in previous years, the percentage ratio for each category remains relatively unchanged; with the exception being that the number of employees choosing not to disclose their sexual orientation has declined. While completion is voluntary, Audit Scotland has actively encouraged people to provide this data.
58. No significant pay gaps were found between those who were heterosexual/straight and those who have declared another sexual orientation by grade and due to the small numbers involved. No further analysis is reported here. 81 per cent of colleagues have declared they have not changed their gender since birth. No further analysis can be provided.

Exhibit 13

Sexual Orientation Breakdown (2015/16 and 2013/14)



New start salaries and promotions

59. Between 1 April 2015 and 31 March 2016, there were a total of 67 appointments (37 internal and 30 external). The data below represents 63 appointments because 4 internal appointments were made outwith the e-recruitment system so there is no D&E data available for those particular appointments.
60. The only area where managers have discretion on salaries is on the appointment of new staff or the promotion of existing staff. This section of the report examines what is happening in practice in these areas. Managers can only offer salaries above grade minimum on an exception basis. Where a salary above grade minimum is offered, managers must provide justification for this on the job offer form.
61. A cautious approach is required when interpreting any trend or emerging pattern from the data on new start salaries/promotions as the population size is often small.
62. No analysis of ethnicity, age, working arrangements, religious beliefs, sexual orientation, gender reassignment or disability is provided as numbers are fewer than five. HR will continue to monitor data in this area.

Gender

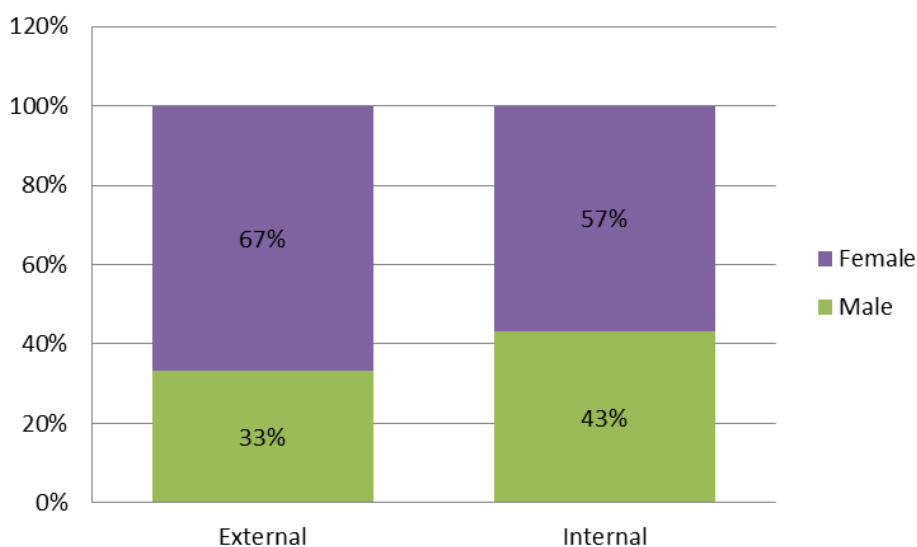
63. [Exhibit 14 \(page 20\)](#) illustrates the gender breakdown between internal and external appointments for 2015/16. Twenty females and ten males were appointed externally during the period 1 April 2015 to 31 March 2016. Fifteen of these were at the trainee grades, which were appointed to the fixed point grade minimum. Of the remaining fifteen appointments, six new starts were appointed above the minimum for the grade. An analysis of personnel files shows that justification was provided and reasons are not due to gender. Average starting

salaries by grade is not shown here due to numbers being fewer than five in some categories. However, HR analysis found no significant pay gaps.

64. Twenty-one females and sixteen males were internally promoted between 1 April 2015 and 31 March 2016. Of those appointed internally, 24 per cent were offered salaries above the minimum for the promoted post. Having analysed this further, salaries were offered above the minimum in these instances because the employees had been acting up to the same grade for a period of time prior to the permanent promotion taking place, or were in receipt of a legacy allowance that upon promotion was consolidated into their substantive salary. Full justification was provided to HR at the time and the reasons were not related to gender. This approach is consistent with our reward policies. HR analysis found no significant pay gaps.

Exhibit 14

Gender breakdown by appointment type (2015/16)



Overall conclusions

65. A small gender pay gap of -4.5 per cent exists across the organisation.
66. Overall, we almost have an equal ratio of male and female colleagues although the gender distribution varies significantly when analysis is undertaken by pay grade.
67. Our analysis shows that since our last review in 2013/14 we have made progress in reducing pay gaps and there is clear evidence that we have been actively managing pay across the organisation with a view to ensuring fairness and equity.
68. The introduction of the main grade pay modernisation programme in 2009 has continued to deliver a reduction in pay gaps, in accordance with the design principles that underpinned that programme - ie, shorter pay grades by length of service and a strategy to reduce legacy

terms. Audit Scotland's Voluntary Early Release Arrangement (VERA) also appears to have contributed to a reduction in the level of pay gaps across our workforce.

69. The data indicates that neither gender is consistently paid more than the other gender. Whilst there are some differences in levels of pay amongst colleagues doing similar roles, there is no evidence of gender bias. The majority of pay differences can be explained for reasons other than bias on the basis of the protected strands.
70. Although a pay gap has emerged at our trainee auditor pay grade we have established that this is due to the numbers of men and women that have been recruited into our professional training scheme each year. We will continue to monitor this element of our recruitment practice.

Looking ahead

71. Audit Scotland will continue to ask staff to review and update their diversity information in the electronic HR system on an annual basis. This includes asking for information regarding their religion/belief, sexual orientation and gender re-assignment status. An increase in data we hold for these characteristics will enable us to more fully analyse and report on these areas in future.
72. During 2016/17, Audit Scotland in negotiation with our Public and Commercial Services Union (PCS) are reviewing the current pay and reward structure. It is anticipated that the next equal pay report will review a different pay and reward structure which will have been subjected to an Equality Impact Assessment prior to implementation.
73. This report was considered and approved by Audit Scotland's Management Team on 27 September 2016 and will be submitted to Audit Scotland's Remuneration & Human Resources Committee for the next scheduled meeting on 27 October 2016. In accordance with the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 (regulation 10), this report will be published on our external website and accessible to the public.
74. There are certain reports which we anticipate publishing in the near future:
 - Gender pay gap information - April 2017
 - Equality outcomes - April 2017
 - Progress against equality outcomes - April 2017
 - Gather and use employee information - April 2017
 - Include employee information in mainstreaming report - April 2017
 - Statement on equal pay policy and occupational segregation - April 2019
75. As can be seen, the April 2017 report will be a significant, comprehensive publication.