

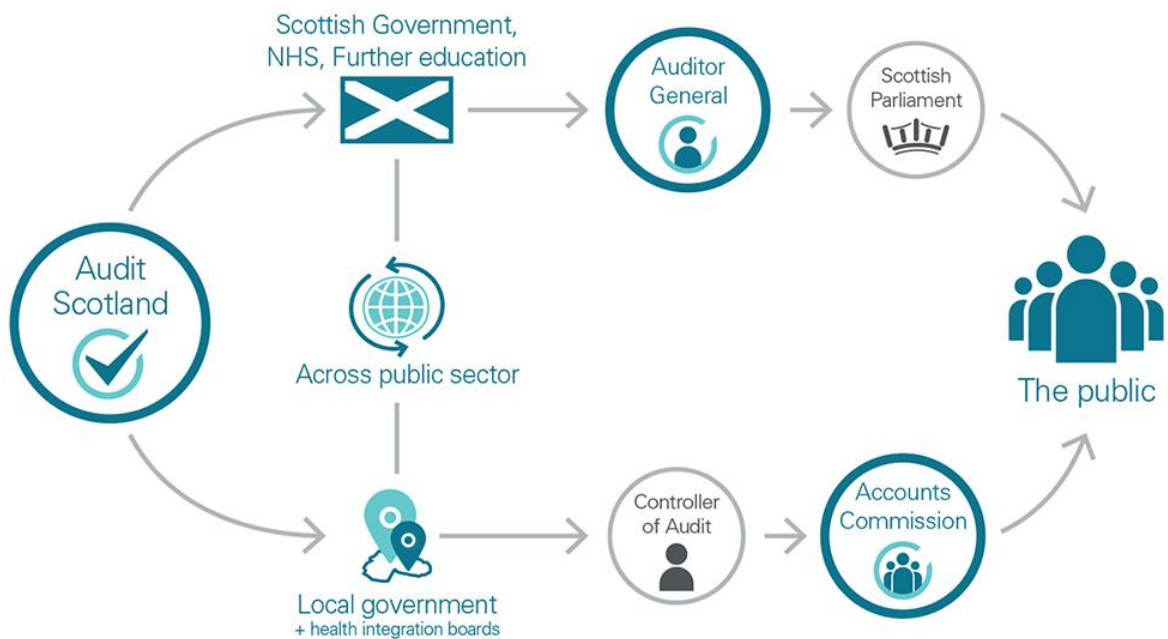
# Audit Scotland

## gender pay gap

## Who we are

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

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



## About us

**Our vision is to be a world-class audit organisation that improves the use of public money.**

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public

# Introduction

## Background

1. Audit Scotland is committed to promoting and embedding equality of opportunity and diversity in employment. We believe this extends to the way we reward our people and that reward should be applied fairly and equitably. We are committed to the principle of equal pay for all our employees and aim to eliminate any bias in our reward systems. This includes equality on the basis of age, disability, gender, gender re-assignment, marriage or civil partnership, maternity or pregnancy, race, religion or belief and sexual orientation.
2. Our Equalities and Mainstreaming Report 2015-17, sets out how Audit Scotland, the Auditor General for Scotland and the Accounts Commission are addressing those responsibilities under the Equality Act 2010.
3. We carried out a range of activities to develop the refreshed equality outcomes for 2017-19 and ensure that these are meaningful to colleagues and embedded in how they work. We examined a range of information such as staffing and pay statistics, and recruitment and promotion results. That work was published in our [Equality outcomes and mainstreaming: Progress report 2015-17 \(April 2017\)](#) and our latest [Equal pay review 2016 \(February 2017\) on the Audit Scotland Website](#).
4. Under the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012<sup>1</sup>, Audit Scotland and the Accounts Commission for Scotland are both listed as public bodies which must adhere to those regulations. As a listed authority we must publish information on the percentage difference among our employees between men's average hourly pay (excluding overtime) and women's average hourly pay (excluding overtime).

## Gender pay gap data

5. Our gender pay gap information is based on a snapshot date of 31 March 2017. This report sets out our gender pay gap and gives an overview of steps we are taking to continue to reduce the gap.

Mean Gap: 8.49%

Median Gap: 4.86%

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<sup>1</sup> Further detail on the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 can be found at: <https://www.legislation.gov.uk/ssi/2012/162/contents/made>

## Bonus

The only bonuses paid at Audit Scotland are for members of our professional trainee auditor scheme. When a trainee auditor successfully completes all examinations in each syllabus at the first attempt a bonus of £250 is paid. No other roles are eligible for bonus payments.

Proportion of males and females receiving a bonus

Males: 16.1%

Females: 9.8%

Bonus Mean Gender Pay Gap -2.75%

Bonus Median Gender Pay Gap 0%

Proportion of Males and Females in each quartile

	<b>Males</b>	<b>Females</b>
	<b>Percentage</b>	<b>Percentage</b>
Upper Quartile	55.7	44.3
Upper Middle Quartile	47.1	52.9
Lower Middle Quartile	50.0	50.0
Lower Quartile	42.9	57.1

## Findings and Conclusion

6. There are more males than females in the upper quartile which equate to more senior roles within Audit Scotland. However, 75% of Audit Scotland's Management Team is female.

Over the past three years we have worked with colleagues and union representatives to redesign job roles and our pay and reward system to be simpler, transparent, based on objective criteria and free from bias. Equality impact assessments have been completed and will be published by 30 April 2018. We have recently refreshed our training on unconscious bias and shared this with our recruitment and promotion panels.

7. We will continue to promote family friendly policies, including flexible working and shared parental leave.
8. We use an analytical job evaluation system to assess the relative value of all jobs across our organisation. This provides evidence in support of the allocation of each job within our pay grading structure. We will continue to review our reward policy and practice (in line with EHRC guidance) so that trends and any anomalies are identified, investigated and resolved.

9. It is important that employees have confidence in our processes so we will continue to work with the recognised trade union, PCS, to ensure equality within our reward policy and practice.
10. None of these initiatives will, of itself, remove the gender pay gap - and it may be several years before some have an impact. In the meantime, Audit Scotland is committed to reporting on an annual basis on what we are doing to reduce the gender pay gap and the progress that we are making.

## Written Statement

I can confirm the gender pay gap calculations are accurate and have been carried out in line with the guidance provided by the Advisory, Conciliation and Arbitration Service (ACAS) and Government Equalities Office.

Signed:



Caroline Gardner  
Accountable Officer