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AUDIT COMMITTEE

BORDERS COLLEGE REGIONAL BOARD

Subject: Internal Audit Assignment – Equality & Diversity	**Purpose:** **For Approval** ☒ **For Discussion** ☐ **For Information** ☐
Prepared by: Kirsty Robb – VP Finance and Corporate Services	**Date of Committee:** 11 May 2023

Purpose: To present to the Committee the findings of the Equality & Diversity audit undertaken by Wylie Bisset, the Colleges Internal Auditors.

Executive Summary:
The audit of Equality & Diversity forms part of the approved internal audit plan for 2022/23.

The Auditors report states "We can provide strong assurance that the College has appropriate policies and procedures in place in relation to Equalities, Diversity and Inclusion that complies with the Equalities Act 2010. The arrangements in place to promote Equality, Diversity, and Inclusion throughout the College are robust.".

The report identified one low grade recommendation and identified seven areas of good practice.

Key items:
The full report is attached in appendix A and the recommendation raised is shown below

"We recommend that the College website appropriately signposts the use of Google translate.

We also recommend that the College website offers users the option to request/obtain policies and procedures in different formats."

The agreed action will be implemented by 31 May 2023

Questions that Members should ask themselves when reading the paper:
Is the Committee content with the findings of the report, the recommendations and agreed management response?

Linked to Strategic Ambition(s):
Create high quality learning and training opportunities which are relevant, enabling and flexible
Take a leading role in enabling an inclusive, resilient and sustainable Scotland

Performance Measures:

Student, staff & employer satisfaction in top quartile nationally Recognised as national leaders in sustainable practice	
Linked to Strategic Risk Register: 4b - Governance Choose an item.	
Recommendation: The Committee approve the contents of the report	
Previous Committee Approvals:	
For publication ☒	**Not for publication** ☐ **If not, why not?**

Wylie + Bisset
Accountants, Business & Tax Advisers

Borders College
Internal Audit 2022-23

Equality & Diversity
March 2023

Overall Conclusion
Strong

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The matters raised in this report came to our attention during the course of our audit and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.

This report has been prepared solely for Borders College's individual use and should not be quoted in whole or in part without prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any third party.

We emphasise that the responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all system weaknesses that may exist. Neither should internal audit be relied upon to identify all circumstances of fraud or irregularity should there be any although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Every sound system of control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.

1 EXECUTIVE SUMMARY

Overview

Purpose of review

The purpose of the review was to ensure that the College has appropriate policies and procedures in place and complies with the Equalities Act 2010. We also looked to ensure that there is communication of these policies and procedures throughout the College and that they are consistently applied.

This review formed part of the agreed 2022/23 Internal Audit Plan.

Scope of review

Our objectives for this review were to ensure:

- The College is compliant with Public Sector Equality Duties for public Authorities as identified through the Equality and Human Rights Division.
- The College are compliant with the General Equality Duties outlined within the Equality Act 2010.
- The College has robust processes in place to monitor and measure their equality arrangements and ensure that these are meeting statutory requirements.
- The College has effective arrangements in place to subsidise the effective promotion of equality and diversity throughout the College.
- The College are appropriately reporting on equalities and diversity information and disclosing the relevant information on their website.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

1 EXECUTIVE SUMMARY

Limitation of scope

There was no limitation of scope.

1 EXECUTIVE SUMMARY

Background

Equality, Diversity and Inclusion Policy

The College has a detailed Equality and Diversity Policy in place that was last reviewed in May 2020, with the next review scheduled for May 2023. The Policy is a key governance Policy as it sets out the College's commitment to advancing equality, eliminating discrimination, and promoting good relations in terms of both the service they provide as a College and as a responsible employer. The main scope of the policy is outlined below:

'We promote a culture of equal rights and equal opportunities. We acknowledge that people often have different starting points and may face disadvantages and barriers. We will ensure that everyone has a fair chance to achieve their agreed goals and that we may take positive action or, where permissible, positively discriminate to help them achieve those goals.'

The Policy works alongside the Equality Act 2010 and an important concept within the Act is that of the protected characteristics which are disability, age, gender reassignment, marriage or civil partnership, pregnancy and maternity, race, religion or belief, sex, and sexual orientation.

Roles and Responsibilities

The College's Equality, Diversity and Inclusion Policy outlines the roles and responsibilities of key staff involved in promoting and monitoring equality. The College also has a designated Equality, Diversity and Inclusion (EDI) Officer who is the lead for promoting equality throughout the College. Their main responsibilities include to:

- Research, apply and promote EDI initiatives and share good practice;
- Promote positive change and support improving practice;
- In partnership with key staff, write effective reports and develop effective reporting systems for Equality, Diversity and Inclusion.

Equality Outcomes

The College must have agreed Equality Outcomes they will aim to achieve every four years. In April 2021, the College agreed that they will work towards achieving the following outcomes by 2025:

1 EXECUTIVE SUMMARY

1. At Borders College we will reduce gender imbalance in subject areas where there is a gender split of more than 75%.
2. At Borders College we will improve diversity disclosure rates to better support and reflect the diversity of our workforce.
3. At Borders College retention and success rates for protected characteristic groups are close to the average of the student population.
4. At Borders College staff and students will feel more confident to report hate incidents and harassment.

Mainstreaming Report
As part of their General Duties and Specific Duties of the Public Sector Equality Duty, the College must publish their Equality Outcomes progress every two years. The College published their most recent Equality Mainstreaming Report in March 2023 after Board approval. This report is also published on the College's public facing website.

Action Plan
The College has an Equality Outcomes Action Plan that details how they plan to achieve the agreed Equality Outcomes listed above. For each of the 4 Equality Outcomes, there are corresponding actions that the College must complete.. As of January 2023, the College has completed 14 of their 18 actions, with work on the other 4 actions currently ongoing.

Website
The College has a dedicated equality section on their public facing website. This section includes both the latest Equality Mainstreaming Report and Action Plan, as well as the College's Equality, Diversity and Inclusion Policy. The section also contains helpful links and contact information such as the EDI Officers email, Human Resources, Student Services and British Sign Language. The website does not contain guides on how to translate the website or get one of the College's policies and procedures in another format (Braille, audio version etc). Please see **Section 3: Detailed Recommendations** for more information.

1 EXECUTIVE SUMMARY

Work Undertaken

Our work undertaken for this review included the following:

Objective 1. The College is compliant with Public Sector Equality Duties for public authorities as identified through the Equality and Human Rights Division.

- We reviewed the College's compliance with the Public Sector Equality Duties.

Objective 2. The College is compliant with the General Equality Duties outlined within the Equality Act 2010.

- We reviewed the College's compliance with the General Equality Duties outlined in the Equalities Act 2010 through:
  - Discussions with the EDI Officer;
  - Review of the Equality Outcomes Action Plan;
  - Review of the Equality Mainstreaming Report; and
  - Review of the content published on the College website.

Objective 3. The College has robust processes in place to monitor and measure their equality arrangements and ensure that these are meeting statutory requirements.

- We reviewed the College's Equality Outcomes Action Plan to ensure this is being appropriately monitored.
- We reviewed the content and progress made to achieving the College's Equality Outcomes and found these are on track to meet statutory requirements.

Objective 4. The College has effective arrangements in place to subsidise the effective promotion of equality and diversity throughout the College.

- We reviewed the College Equality, Diversity and Inclusion Policy for robustness and to ensure this is promoting equality and diversity throughout the College.
- We reviewed a sample of other policies to ensure equality impact assessments had taken place and these contained suitable reference

to promoting equality and diversity.

- We reviewed the roles and responsibilities of staff at the College to ensure sufficient reference is made to promoting equality and diversity.
- We discussed the equality and diversity arrangements in place across the College with the EDI Officer.

Objective 5. The College are appropriately reporting on equalities and diversity information and disclosing the relevant information on their website.

- We reviewed the College's Equality Mainstreaming Report 2021-23 to ensure this reported on progress against the 4 College Equality Outcomes.
- We reviewed the College's public facing website to ensure there is appropriate information, links, and reports.
- We reviewed the meeting minutes (January 2023) of the Strategic Leadership Team to ensure the Equality Mainstreaming Report was discussed.
- We reviewed the meeting minutes (February 2023) of the Equality and Inclusion Team to ensure equality and diversity is being covered.
- We reviewed the Board meeting minutes (February 2023) and confirmed that they approved the Equality Mainstreaming Report.

1 EXECUTIVE SUMMARY

Conclusion

Overall conclusion

Overall Conclusion: Strong
We can provide strong assurance that the College has appropriate policies and procedures in place in relation to Equalities, Diversity and Inclusion that complies with the Equalities Act 2010. The arrangements in place to promote Equality, Diversity, and Inclusion throughout the College are robust. We have raised several good practice points and 1 low grade recommendation for improvement, please see **Section 3: Detailed Recommendations** for more information.

Summary of recommendations

Grading of recommendations				
	High	Medium	Low	Total
Equality & Diversity	0	0	1	1

As can be seen from the above table there were no recommendations made which we have given a grading of high.

1 EXECUTIVE SUMMARY

Areas of good practice

The following is a list of areas where the College is operating effectively and following good practice.	
1.	The College currently meet their statutory requirements of reporting progress of equality outcomes every two years, with the new outcomes due to be agreed in 2025. The College monitor their equality outcomes progress by reporting regularly to the Senior Leadership Team, the Equalities Committee, the Curriculum and Quality Committee and Regional Board.
2.	During our review, we were able to evidence the College's Compliance with the Public Sector and General Equality Duties outlined in the Equalities Act 2010.
3.	The College offer several programmes/schemes to promote equality, diversity, and inclusion to staff and students.
4.	Borders College has an Equality, Diversity, and Inclusion Policy in place. This outlines the College's commitments to creating an inclusive College, where everyone is treated with dignity and respect and where they anticipate and respond positively to different needs and circumstances so that everybody can achieve their potential. The commitments within the policy apply to all learners, staff, users of the College. The Policy recognises the nine protected characteristics as outlined in the Equality Act 2010.
5.	The College publish an Equality Mainstreaming Report every 2 years to provide an update against their Equality outcomes 2021-2025. This report included progress made towards achieving the four equality outcomes since the previous report in April 2021. The College also ensure this report is made available on their public facing website.
6.	There are clearly defined responsibilities for Equality, Diversity, and Inclusion at the College. The Equality, Diversity and Inclusion policy specifically outlines the responsibilities for the Regional Board, the Strategic Leadership Team, the EDI Officer, staff, and students.
7.	The College has a dedicated equality page on their public facing website. We found that this website contains comprehensive equality and diversity information for users, including links to support services within the College. The website also discloses both the equality outcomes action plan and equality mainstreaming report.

2 BENCHMARKING

We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the most recently finished internal audit year.

Equality & Diversity

Benchmarking				
	High	Medium	Low	Total
Average number of recommendations in similar audits	0	1	1	2
Number of recommendations at Borders College	0	0	1	1

From the table above it can be seen that the College has a lower number of recommendations compared to those colleges it has been benchmarked against.

3 DETAILED RECOMMENDATIONS

Website Format Options			
Ref.	Finding and Risk	Grade	Recommendation
1.	The College website offers accessibility to all, ensuring that formats can be altered to suit specific needs. Within its website, the College offers links and contact information around accessing sign language. Users can also use Google translate to change the language of the website; however, this is not clearly signposted. There is a risk that the College is limiting the accessibility of their website and discriminating against individuals.	**Low**	We recommend that the College website appropriately signposts the use of Google translate. We also recommend that the College website offers users the option to request/obtain policies and procedures in different formats.

3 DETAILED RECOMMENDATIONS

Management response	Responsibility and implementation date
• Develop and publish an accessibility signposting page which will include information on how to access and use Google Website translate. **Action**: EDI Officer and Marketing Manager • Develop and publish an accessible online form that gives individuals the ability to request policies and procedures in a range of different formats. **Action**: EDI Officer and Marketing Manager	*Responsible Officer: A Brydon* *Implementation Date: May 2023*

4 AUDIT ARRANGEMENTS

The table below details the actual dates for our fieldwork and the reporting on the audit area under review. The timescales set out below will enable us to present our final report at the next Audit Committee meeting.

Audit stage	Date
Fieldwork start	6 March 2023
Closing meeting	10 March 2023
Draft report issued	24 March 2023
Receipt of management responses	3 April 2023
Final report issued	4 April 2023
Audit Committee	11 May 2023
Number of audit days	3

5 KEY PERSONNEL

We detail below our staff who undertook the review together with the College staff we spoke to during our review.

Wylie & Bisset LLP			
Partner	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
Senior Internal Audit Manager	Sue Brook	Senior Internal Audit Manager	susan.brook@wyliebisset.com
Auditor	Andrew Thomson	Internal Auditor	andrew.thomson@wyliebisset.com

Borders College			
Key Contact	Amy Brydon	Equality, Diversity & Inclusion Officer	abrydon@borderscollege.ac.uk
Wylie & Bisset appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			

APPENDICES

A GRADING STRUCTURE

For each area of review, we assign a level of assurance in accordance with the following classification:

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, no or only minor recommendations identified.
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made.
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately.
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately.

A GRADING STRUCTURE

For each recommendation, we assign a grading either as High, Medium or Low priority depending on the degree of risk assessed as outlined below:

Grading	Classification
High	Major weakness that we consider needs to be brought to the attention of the Audit Committee and addressed by Senior Management of the College as a matter of urgency.
Medium	Significant issue or weakness which should be addressed by the College as soon as possible.
Low	Minor issue or weakness reported where management may wish to consider our recommendation.

B ASSIGNMENT PLAN

Purpose of review

The purpose of the review is to ensure that the College has appropriate policies and procedures in place in related to Equalities that complies with the Equalities Act 2010. We will also look to ensure that there is communication of these policies and procedures throughout the College and that they are consistently applied.

This review will form part of the agreed 2022/23 Internal Audit Plan.

Scope of review

Our objectives for this review are to ensure:

- The College is compliant with Public Sector Equality Duties for public Authorities as identified through the Equality and Human Rights Division.
- The College are compliant with the General Equality Duties outlined within the Equality Act 2010.
- The College have robust processes in place to monitor and measure their equality arrangements and ensure that these are meeting statutory requirements.
- The College have effective arrangements in place to subsidise the effective promotion of equality and diversity throughout the College.
- The College are appropriately reporting on equalities and diversity information and disclosing the relevant information on their website.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Limitation of scope

There is no limitation of scope.

Audit approach

Our approach to the review will be:

- Review the policies and procedures in place for Equality, Diversity and Inclusion and confirm their adequacy.
- Review how policies are communicated with staff and the storage of policies for staff and students.
- Review the arrangements the College has in place to demonstrate their compliance with the Equalities Act 2010 and the Human Rights Act 1998.
- Confirm that the College has a robust Equality, Diversity and Inclusion strategy that is robust and effectively outline the College's plans and aims surrounding Equality, Diversity and Inclusion.
- Review the current arrangements in place for equal opportunities and diversity.
- Evaluating these arrangements to confirm whether they are adequate.
- Testing to ensure that the College are adhering to equal opportunities and diversity for their students and staff.
- Review the monitoring and reporting arrangements in place at the College for equal opportunities and diversity.

Potential key risks

The potential key risks associated with the area under review are:

- The College does not have an appropriate Equality Strategy that effectively details how equality data is collected.
- The College are not compliant with the General Equality Duties outlined in the Equality Act 2010.
- The College does not have processes in place to monitor their equality arrangements are compliant with statutory requirements.
- The College do not confirm that they meet the equality and human rights requirements within their Annual Assurance Statement.
- The College do not promote equality and human rights in line with the Regulatory Standards of Governance & Financial Management.