

**Equality Impact Assessment
Level One
Initial Screening**

Service Area: AUDIT & INVESTIGATIONS

**Title of policy, procedure, strategy, function or working practice:
Annual Audit Plan**

1. What are the aims, objectives and intended outcomes of the proposed policy, procedure, strategy, function or working practice to be assessed?

The Audit Plan is the annual work programme that determines which areas of the Council's activities will be subject to audit in that financial year. It also includes a degree of work which the Council's External Auditors use to gain assurance on the certain aspects of the Final Accounts.

The Audit Plan is linked in to the risk register in that the risks within the register are cross-referenced to the Audit Plan and new areas are added into the Audit Plan based on the risks with the registers.

All areas within the Audit Plan are risk assessed against an 8 point risk assessment to prioritise the potential work areas according to potential risks.

The whole process is fully documented and externally auditable in itself.

There is a requirement for the Council to provide adequate Internal Audit under s151 of the Local Government Act. The work carried out as a result of the Audit Plan aids the Executive Director for Resources in discharging his s151 duties.

2. Who is intended to benefit from the policy, procedure, strategy, function or working practice and in what way? Think about who will benefit and how. This will prompt thoughts on who will not benefit and whether this can be justified.

The following benefit from the policy:-

- i.) General Public – By knowing that the Council's risks are being audited and any actions to minimise or remove weaknesses are being recommended. These recommendations are then followed up to make sure that they are carried out. The process is monitored month by month and reported quarterly to Audit Committee.
- ii.) Employees – Through the identification of weaknesses (if they are present) processes and systems are improved and often this can be in a simpler way than currently carried out. It also helps reduce opportunity for fraud which also protects employees.
- iii.) Members – Gives Members assurance that the Council's services operate on a sound basis and that the individual systems have strong levels of control within them.
- iv.) Partners – Gives a clear statement of the type of organisation we are and that we have good systems of control in place.

<p>3. Is there any evidence of impact on people on the grounds of Race, Religion, Gender, Disability, Sexual orientation and age as a result of this policy, procedure, strategy, function or working practice. If there is positive or negative impact then please indicate the levels.</p>			
<p>a. Race</p> <p>Impact : Positive <input type="checkbox"/> Negative <input type="checkbox"/> Neutral <input type="checkbox"/> Level : High <input type="checkbox"/> Medium <input type="checkbox"/> Low <input type="checkbox"/></p>			
<p>b. Religion</p> <p>Impact : Positive <input type="checkbox"/> Negative <input type="checkbox"/> Neutral <input type="checkbox"/> Level : High <input type="checkbox"/> Medium <input type="checkbox"/> Low <input type="checkbox"/></p>			
<p>c. Gender</p> <p>Impact : Positive <input type="checkbox"/> Negative <input type="checkbox"/> Neutral <input type="checkbox"/> Level : High <input type="checkbox"/> Medium <input type="checkbox"/> Low <input type="checkbox"/></p>			
<p>d. Disability</p> <p>Impact : Positive <input type="checkbox"/> Negative <input type="checkbox"/> Neutral <input type="checkbox"/> Level : High <input type="checkbox"/> Medium <input type="checkbox"/> Low <input type="checkbox"/></p>			
<p>e. Sexual Orientation</p> <p>Impact : Positive <input type="checkbox"/> Negative <input type="checkbox"/> Neutral <input type="checkbox"/> Level : High <input type="checkbox"/> Medium <input type="checkbox"/> Low <input type="checkbox"/></p>			
<p>f. Age</p> <p>Impact : Positive <input type="checkbox"/> Negative <input type="checkbox"/> Neutral <input type="checkbox"/> Level : High <input type="checkbox"/> Medium <input type="checkbox"/> Low <input type="checkbox"/></p>			
<p>4. Has any positive/negative impacts been identified which cannot be justified?</p>			
<p>YES</p>	<p>Need to proceed to stage 2 or 3 (go to question 5)</p>		
<p>NO</p>	<p>No need to proceed to stage 2 or 3 (go to question 7)</p>		
<p>5. Should the policy procedure proceed to stage 2 Partial impact assessment or stage 3 Full Impact Assessment?</p>			

