

**GSA SUMMARY REPORT OF EQUALITY CONSIDERATION AND ASSESSMENT OF EQUALITY IMPACT**

Date of Assessment:	<b>August 2017</b>	
School or Executive Group Area:	Registrar and Secretary	
Department:	Policy and Governance	
Lead member of staff: e-mail:	Virginia Toyi <a href="mailto:v.toyi@gsa.ac.uk">v.toyi@gsa.ac.uk</a>	
Area of decision making/title of policy, procedure, programme or relevant practice:	Internal Audit Protocol	
Please indicate if this is:	New:	<input checked="" type="checkbox"/>
	Existing/Reviewed:	<input type="checkbox"/>
<p><b>1. Summary of how equality, diversity and participation have been considered and due regard given to the Public Sector Equality Duty (PSED):</b></p> <p>Internal audit within GSA adopts a risk based approach. Its purpose is to provide the governing body and senior management with an objective assessment of the adequacy and effectiveness of risk management, internal control, governance, and value for money across a range of organisational responsibilities. Risks are typically those that could prevent GSA from achieving its objectives and in addition to non-compliance with statutory regulations such as those relating to: UKVI, Financial Memorandum, Health and Safety, Employment, Consumer Markets Authority and so on includes risk related to non-compliance with GSA’s own policies and procedures.</p> <p>Risks of non-compliance with regard to the PSED is not normally the driving factor in internal audit reviews, unless the internal audit is looking specifically at that risk. Where possible internal audits address risks to equality and diversity as an embedded area of the audit process.</p>		
<p><b>2. Evidence used to make your assessment:</b></p> <ul style="list-style-type: none"> <li>• An analysis of the Internal Audit Protocol and related documents to identify any potential for differential impact on people from a protected characteristic.</li> <li>• An analysis of a sample of recent internal audit reports, including internal audit committee minutes relevant to internal audits reports.</li> <li>• An analysis of the remit of the Audit Committee in respect of their role specific to internal audits.</li> </ul>		
<p><b>Outline any positive or negative impacts you have identified:</b></p> <p>No potential for negative equality impact has been identified.</p> <p>Internal Audit activity is substantially neutral and has a low impact as the service is provided mainly to internal users. There is therefore no identified differential impact of the activities of any audit appraisal. Any differential impact would stem from GSA’s own policies, procedures and practices which may form part of audit reports. It would therefore be beneficial where this is the case, that audit appraisals include reference to consideration of equality issues relevant to the, policy, procedure and practice relating to the area that is subject to audit.</p>		

<b>4. Actions you have taken or planned as a result of your findings:</b>			
<b>Action</b>	<b>Equality Impact</b>	<b>Person responsible</b>	<b>Time frame</b>
To monitor, consider and ensure that any actual or potential equality related issues arising from internal audit reports are addressed.	Support equality mainstreaming and due regard to the PSED within decision making processes at GSA in order to meet statutory duties under the Equality Act 2010 and Scottish Specific Duties 2012.	Audit Committee	Annually
<b>5. Where/when will progress and the outcomes of your actions be reported and reviewed:</b>			
The Internal Auditors provide reports to the audit committee which meets Quarterly, these are then presented to the GSA governing body and subsequently to the SFC.			
<b>6. How will your actions and intended outcomes contribute to the delivery of GSA's equality outcomes:</b>			
The actions do not contribute directly to a specific equality outcome however they will underpin GSA's commitment to ensuring effective delivery of the PSED and contribute towards appropriate consideration of the PSED and equality Outcomes in decision making processes.			

**The outcome of your assessment:**

No action (no potential for negative or positive impact)

Action to remove barriers/mitigate negative impact

Action to promote positive impact

**Sign – off, authorisation and publishing**

**Review Lead**

Name	Vee Toyi
Position	Policy and Governance Officer
Signature	
Date	18 August 2017

**Executive Lead**

Name	<b>Craig Williamson</b>
Position	<b>Registrar and Secretary</b>
Signature	
Date	18 August 2017

**Equality Lead (Head of Student Support and Development)**

Signature	Jill Hammond
Date	18 August 2017