

Equality Impact Assessment (EQIA)

Title of Policy, Procedure, or Relevant Practice:	Accounting Policy	
Lead Officer:	Vice Principal Corporate Services	
Type of Policy, Procedure, or Relevant Practice:	New: <input type="checkbox"/>	Existing/Reviewed/Revised: <input checked="" type="checkbox"/>
Date of Assessment:	21/11/2019	

Step1: Outcomes and Potential Impacts

1A. What are the intended consequences (outcomes) of the policy, procedure or relevant practice?

The College is required to approve a range of Accounting Policies that will be applied in the preparation of annual financial statements. The College prepares annual financial statements which are in accordance with the relevant Accounting Standards, legislation and guidance published by the Scottish Funding Council (SFC). To ensure compliance and consistency the College must apply the College Accounting Policies in the preparation of the financial statements. The College financial statements are prepared in accordance with the Further and Higher Education (Scotland) Act 1992 and the Accounts Direction issued there under by the Scottish Funding Council which requires compliance with the Statement of Recommended Practice: Accounting for Further and Higher Education (2015). They conform to guidance published by the Scottish Funding Council.

Step 2: Consideration of Evidence and Information	
2A. What information do you plan to use as the basis of this EQIA?	
The information is guided by the regulations that need to be applied.	
2B. Please indicate potential positive, neutral and negative impacts in relation to each protected characteristic.	
(What does the information indicate about potential positive, neutral and negative impacts on people who share protected characteristics? Are the needs of people with different characteristics met? Does the policy, procedure, or relevant practice affect some groups differently?)	
Protected Characteristic	Detail the Potential Positive, Neutral, or Negative Impacts with Reference to Evidence, or Information
Age	No impact has been identified.
Disability	No impact has been identified.
Gender Reassignment	No impact has been identified.
Protected Characteristic	Detail the Potential Positive, Neutral, or Negative Impacts with Reference to Evidence, or Information

Marriage & Civil P'ship	No impact has been identified.
Pregnancy & Maternity	No impact has been identified.
Race	No impact has been identified.
Religion or Belief	No impact has been identified.
Sex	No impact has been identified.
Sexual Orientation	No impact has been identified.

Step 3: Consider Alternatives and Mitigation

3A. Are you able to reduce any potential negative impacts identified above?

Yes: No: N/A: If N/A, go to Step 4

3B. If “Yes”, what arrangements could be implemented to reduce any potential negative impacts identified above?

3C. If “No”, it may be appropriate if the policy, procedure, or relevant practice affects groups differently where this is a proportionate means of achieving a legitimate aim. If this is the case, please provide explanatory details to objectively justify this decision.

No impact has been identified as this policy follows legislative financial requirements. There is no flexibility to amend the regulations as directed by the Scottish Funding Council.

(Note: you may be required to obtain legal advice to verify your decision. If you suspect this may be the case, please contact Diversity & Equalities for direction.)

Step 4: Compliance with General Equality Duty

4A. Does the policy, procedure or relevant practice comply with the three parts of the general duty:

- Eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by the Act.
- Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it.
- Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

Yes: No: For 4B- 4D, please detail relevant groups who share a protected characteristic and refer to evidence/information

4B. If “Yes”, how?

4C. If “No”, what are the negative impacts and the associated risks?

This does not impact as the policy is aligned to regulation with the Scottish Funding Council and does not impact on the Protected Characteristics.

4D. If “No”, What arrangements exist, or could be implemented to better comply with the general duty?

Step 5. The Involvement of Individuals, Groups and Organisations Representing Protected Characteristics
5A. Who has been involved in the undertaking of this assessment? (Please detail the staff/student/stakeholder groups) Vice Principal of Corporate Services, Head of Finance, Management Accountant Assistant Accounts and EDI Team
5B. How successful has this been, and what changes can be made to improve this process in the future? This process has been successful as the impact on the wider protected characteristics is restricted. Therefore no changes were identified as this does not impact on the protected characteristics as this is a financial procedure.
5C. If you have further involvement to carry out, please list who you are going to involve and how? N/A

Step 6: Making a decision and outcome
6A. What is your decision? The decision is to proceed with the Policy
6B. Are you able to introduce the policy, procedure, or relevant practice without making any changes? Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>
6C. If “Yes”, clearly explain upon which basis this decision was made
6D. If “No”, what changes will you make before implementation?

Step 7: Taking action and monitoring

7A. What action will we take?
The policy will be implemented by the Finance department.

7B. Who will take that action?
Vice Principal of Corporate Services.

7C. When will that action be completed?
This will be review and audited annually.


7D. Once implemented, how will the policy, procedure, or relevant practice be monitored?
External auditors review annually to ensure that accounting policies are being applied correctly.

Miscellaneous
Additional Information (please insert any supporting information, or data here)

Sign-off, authorisation and publishing

For College records

- The information contained within this EQIA needs to be confirmed and approved as the completed EQIA will be published on the College web-site.
- As such, EQIAs must be approved by a Director or above.
- Ask a Director to review and sign off the EQIA (an electronic signature will suffice, as long as a paper copy follows).
- Following completion, send an electronic copy to both the Equalities, Diversity and Inclusion Manager and College Secretary/Planning.

Name:	Stuart Thompson
Position:	Vice Principal Corporate Services
Signature:	
Date:	21 / 11 / 2019

Summary of the General Duty of the Equality Act 2010

Components	Due Regard
A public authority must, in the exercise of its functions, <i>have due regard</i> to the need to:	Having due regard specifically involves taking steps to:
a) Eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by the Act.	
b) Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it.	a) Remove or minimise disadvantages suffered by persons who share a relevant protected characteristic that are connected to that characteristic * b) Take steps to meet the needs of persons who share a relevant protected characteristic that are different from the needs of persons who do not share it. c) Encourage persons who share a relevant protected characteristic to participate in public life or in any other activity in which participation by such persons is disproportionately low.
c) Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.	a) Tackle prejudice. b) Promote understanding.

‘Due regard’ comprises two linked elements: proportionality and relevance. The weight that public authorities give to equality should be proportionate to how relevant a particular function is to equality. In short, the more relevant a function is to equality, then the greater the regard that should be paid.

The protected characteristics are:

- Age
- Disability
- Gender reassignment
- Marriage and Civil Partnership *
- Pregnancy and Maternity
- Race
- Religion or Belief
- Sex
- Sexual Orientation

* Although Marriage and Civil Partnership applies to section a) in employment only, this will be considered for all stakeholders