

# Equality Report 2023-24

November 2024

This report on compliance with the Equality Act 2010 General Duty covers the period 1 April 2023 to 31 March 2024. It has been prepared in accordance with the Equality Act 2010 (Statutory Duties) (Wales) Regulations 2011.

Audit Wales is the non-statutory collective name for the Auditor General for Wales and the Wales Audit Office, which are separate legal entities with their own legal functions. Audit Wales is not a legal entity. Consequently, in this Report, we make specific reference to the Auditor General or Wales Audit Office in sections where legal precision is needed.

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#### Audit Wales

1 Capital Quarter (ground & first)  
Tyndall Street  
Cardiff  
CF10 4BZ

Telephone 02920 320 500  
Email [info@audit.wales](mailto:info@audit.wales)  
Website [www.audit.wales](http://www.audit.wales)  
Twitter @WalesAudit

Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay.

Mae'r ddogfen hon hefyd ar gael yn Gymraeg.

This document is also available in Welsh.

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# Foreword

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Rydym yn falch o gyflwyno ein Hadroddiad Cydraddoldeb ar gyfer 2023-24.

We are pleased to present our Equality Report for 2023-24.

This Equality Report looks at the progress we made together as Audit Wales towards delivering our equality objectives between 1 April 2023 and 31 March 2024. It is the second annual report we will publish looking at the equality objectives we set in our joint Strategic Equality Plan for the four-year period 2022 to 2026. Overall, we consider that we have been effective in the steps we have taken so far towards meeting those objectives.

In my role as Auditor General, my reports can encourage beneficial changes in terms of equality, and tackling inequality is one of the four key themes that drives our published Performance audit forward work programme for 2023-2026. We delivered a number of examinations and studies during 2023-24 which covered equality considerations and highlighted inequities in our society, more detail on which is provided in the report.

The Wales Audit Office is committed to providing a work environment that values the diversity of all people, both our own staff and those with whom we come into contact during our work. We fully support the rights of people to be treated with dignity and respect.

During the year, we undertook a series of impact assessments of relevant policies and practices. It was reassuring to see that those assessments did not identify any obvious potential for discrimination or other adverse impact, but nonetheless made several important recommendations for improvement.

We also undertook a major refresh of our website and were proud to achieve the Government Digital Service Standard for accessibility.

Looking forward, while we are pleased to report that our gender pay gap has narrowed considerably over recent years, it is also clear we need to continue to undertake work to further increase the diversity of our workforce in the medium to longer term.



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**Adrian Crompton**

Auditor General for Wales



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**Dr Ian Rees**

Chair of the Wales Audit  
Office

# Progress towards meeting our equality objectives

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In 2023-24, we continued to develop our overall programme of work to help ensure that we can fully meet our equality duties. Overall, we consider that we were effective in the steps we took towards meeting most of our equality objectives

- 1 The Auditor General for Wales is the statutory external auditor of the Welsh public sector. The Auditor General is responsible for the audit of most of the public money spent in Wales.
- 2 The Wales Audit Office provides resources, such as staff, for the exercise of the Auditor General's functions, and monitors and advises the Auditor General. The Wales Audit Office currently employs around 290 staff.
- 3 Together, as Audit Wales, we audit around £27 billion of income and expenditure. Our work supports the effective scrutiny of public money by the Senedd and locally elected representatives.
- 4 Our latest [Annual Plan](#) provides more detail on our overall strategic vision and areas of focus, the range of bodies that we audit, and how we follow the public pound in Wales.
- 5 The Auditor General's main functions involve examining and reporting on the stewardship of public money by Welsh public bodies. When undertaking this work, we consider how well public bodies are run and the effectiveness of the services they provide.
- 6 In reporting on public bodies, and in making recommendations, the Auditor General is able to encourage beneficial changes in terms of equality. The Auditor General's [Code of Audit Practice](#), alongside supporting guidance, provides prescription for auditors on how to consider equality matters when undertaking local and national audit work.

- 7 The Wales Audit Office is committed to providing an inclusive work environment that values the diversity of all people, both our own staff and those with whom we come into contact during our work. We fully support the rights of people to be treated with dignity and respect. As an employer of around 290 staff, the Wales Audit Office has a significant and direct impact on people in terms of equality. The Board recognises the importance of providing equal opportunity across the full range of employment factors, including recruitment<sup>1</sup>, training, promotion, ways of working, and terms and conditions, including pay.
- 8 Both the Auditor General and Wales Audit Office are required to follow the framework of protection against discrimination, harassment and victimisation and the public sector equality duties brought in by the Equality Act 2010 and related legislation. We also have a responsibility to uphold the rights set out in the Human Rights Act 1998.
- 9 Together, as Audit Wales, we have prepared a [Strategic Equality Plan for the period 2022 to 2026](#), which sets out four specific objectives to help us better perform our equality duties.

**Our equality objectives**



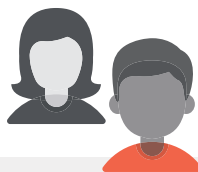
Ensure relevant and timely coverage is given to equality, diversity and inclusion matters in our programme of audit work



Embed a culture of inclusion, trust, and self-reflection, where everyone feels valued and respected



Better understand the diverse communication needs of our audiences and strengthen the accessibility of our outputs and messaging



Attract and retain talented people from all walks of life, and ensure our workforce is more representative of the diversity of our communities in Wales


<sup>1</sup> The Senedd is responsible for the appointment processes associated with the roles of Auditor General for Wales, Chair of the Wales Audit Office, and the other non-executive members of the Board. While those processes lie outside the control of Audit Wales, we nonetheless recognise a relative lack of diversity among our Board membership across the full range of protected characteristics, and are keen to see further improvement in this area in the longer term.

- 10 Our Executive Leadership Team, with oversight from the Board:
  - a. ensures that the necessary arrangements and programme of work are in place to meet our equality and human rights duties and strategic equality objectives; and
  - b. receives quarterly monitoring reports on progress made, to ensure those arrangements and the programme of work are fully implemented and delivering the required outcomes.
- 11 We also have an established staff group, Pawb, which helps ensure effective engagement with employees representing the interests of protected groups. Pawb members act as equality and diversity champions who are available for staff to raise concerns and share ideas on how our policies and practices can be improved.
- 12 The views of Pawb are sought when:
  - a. undertaking impact assessments of relevant policies and practices;
  - b. considering quarterly reports and our overall annual report on progress made towards meeting our equality objectives;
  - c. running our annual staff survey; and
  - d. reviewing and revising our Strategic Equality Plan.
- 13 In 2023-24, we continued to develop and adapt our programme of equality work. Overall, we consider that we were effective in the steps we took towards meeting most of our equality objectives. More detail on the effectiveness of steps taken and progress made towards meeting our individual objectives is provided below.



## Progress made towards meeting our equality objectives

Summary of the effectiveness of steps taken and progress made towards meeting our equality objectives in 2023-24.

Objective	Effectiveness of steps taken, and progress made
 <p><b>Objective 1</b></p> <p>We will ensure relevant and timely coverage is given to equality, diversity and inclusion matters in our programme of audit work.</p>	<p><b>Assessment: Effective</b></p> <p>In 2023-24 we carried out work on several national studies which considered equality, diversity, and inclusion matters and were either published during the year or subsequently. These included:</p> <ul style="list-style-type: none"> <li>• <a href="#"><u>Springing Forward: Lessons from our work on workforce and assets in local government</u></a></li> <li>• <a href="#"><u>Supporting Ukrainians in Wales</u></a></li> <li>• <a href="#"><u>Arrangements to deliver the affordable housing target and realise wider benefits</u></a></li> <li>• <a href="#"><u>Delivery of active travel objectives and the management of associated funding</u></a></li> <li>• How services are working together to progress the response to homelessness (initial planning)</li> </ul> <p>For individual studies, we regularly consider opportunities to invite input from relevant representative bodies. For example, for the Supporting Ukrainians in Wales study, engagement was carried out in early 2023-24 with several groups, including Housing Justice Cymru, the Wales Strategic Migration Partnership, the Welsh Refugee Council, and the British Red Cross.</p> <p>During the year, we also completed a <a href="#"><u>local audit through which we made a number of recommendations to Cardiff Council</u></a> to strengthen aspects of its equality impact assessment process.</p> <p>More broadly, we periodically undertake public consultations inviting views on topic areas and proposals for our future work programme. The most recent of these consultations was carried out in spring 2022. Tackling inequality was subsequently identified as one of the four key themes that underpins our published <a href="#"><u>Indicative work programme for 2023-2026</u></a>. We continue to engage with <a href="#"><u>The Equality and Human Rights Coalition</u></a> – a network of third-sector organisations working in the equality and human rights field in Wales – to share information about our work programme. The Coalition is facilitated by the Wales Council for Voluntary Action.</p> <p>Throughout 2023-24, we have taken steps to enhance our ongoing research and development and horizon scanning activity, including in relation to equality, diversity, and inclusion topic areas. During the scoping and planning stages of all individual national studies, our audit process requires audit teams to proactively consider where a particular audit might be relevant to tackling inequality and support the Auditor General in discharging his equality duties.</p>

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<b>Objective</b>	<b>Effectiveness of steps taken, and progress made</b>
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**Assessment: Effective**

During the reporting period we undertook a major refresh of our website. This included undertaking detailed user research on what people were using our website to achieve. The design principles developed and applied to the refresh are based on best practice in the development of digital communication.

**Objective 2**

We will better understand the diverse communication needs of our audiences and strengthen the accessibility of our outputs and messaging.

As part of this process we conducted a thorough internal review of our website to ensure it meets the [Web Content Accessibility Guidelines \(WCAG\) Accessibility Standards](#). The WCAG are aimed at improving the user experience of digital services for people with various impairments, including visual, auditory, physical, speech, cognitive, language, learning, and neurological disabilities.

Following on from that review, our website was assessed by the Government Digital Service (GDS) and achieved the Government digital [Service Standard](#) for accessibility; our accessibility statement has since been approved and published on the website.

On an ongoing basis, a Digital Communication Officer supports staff across the organisation to ensure our outputs are accessible and meet the needs of various audiences. As part of our commitment to maintain high standards we continue to test our website and adapt our external communication for users where appropriate.

For example, for our [Supporting Ukrainians in Wales](#) report, we strengthened the accessibility of our outputs and messaging by publishing the report simultaneously in Welsh, English, Ukrainian and Russian.

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**Objective**                      **Effectiveness of steps taken, and progress made**



**Assessment: Somewhat effective**

At its Meeting in September 2023, the Board discussed the analysis of employment information published in our Equality Report 2022-23. In particular, it was encouraged by the continued narrowing of our gender pay gap and recognised the need to do more to encourage and generate more interest in Audit Wales roles amongst potential ethnic minority candidates.

**Objective 3**

We will attract and retain talented people from all walks of life, and ensure our workforce is more representative of the diversity of our communities in Wales.

While an increase in ethnic minority representation has yet to materialise, it was acknowledged that the expanding level of outreach work undertaken as part of our trainee and apprentice recruitment strategy should help to increase our diversity in the medium to long term. While acknowledging that our data is sensitive to even small changes in relevant cohorts, the extent of our ethnicity pay gap, alongside our overall workforce ethnic minority representation continues to be a focus area for our recruitment outreach approach

As part of our continued efforts to encourage more applications from people with impairments, we have signed up to the Disability Confident Employer Scheme and have secured Level 2 ‘employer’ status, thereby gaining permission from Jobcentre Plus to use the Disability Confident badge in our job adverts. We also offer a Guaranteed Interview Scheme to applicants who consider themselves to have a disability and meet the essential requirements for advertised posts.

This year we have included more staff stories in recruitment campaigns, showcasing diversity among the staff team that is recruiting. Through these stories we highlight the range of benefits of working at Audit Wales and the inclusive working environment that we offer.

Recruiting Manager training has also taken place in 2023-24 with 24 staff completing the course. The course covers unconscious bias and trains staff to ensure that they are undertaking fair and transparent recruitment. In addition, a programme of short ‘lunch-and-learn’ sessions has been developed for staff to attend that include equality-related considerations of other aspects of a manager’s role.

During the reporting period, we continued to apply rigorous pay alignment arrangements to ensure jobs of equal worth are pay aligned. Subject to satisfactory performance, all employees will progress to the top pay point of their pay band within a fixed period. No significant pay differences were identified within individual pay bands for any equality characteristic in our analysis of employment information.

**Objective****Effectiveness of steps taken, and progress made****Assessment: Effective**

In early 2024, we delivered a series of mandatory refresher Equality, Diversity and Inclusion (EDI) training workshops for all Audit Wales staff. To date 87% staff have attended with a further session being planned for 2024-25 to capture those that have not yet attended.

**Objective 4**

We will embed a culture of inclusion, trust, and self-reflection, where our staff and those with whom we come into contact during our work feel valued and respected.

The interactive sessions, which were facilitated by an external contractor, allowed groups of staff to share information and discuss their experiences in a safe and confidential environment. The sessions provided an opportunity for staff to discuss how the EDI agenda is evolving and helped ensure a collective understanding of the part we all play in developing a welcoming and inclusive culture at Audit Wales.

In addition, in 2023-24 all line managers across Audit Wales attended a People Manager Development Programme. A key focus for the programme is providing knowledge and skills to embed a culture of trust, inclusion, well-being and reflection within their teams.

Looking forward, a newly developed prospective leaders programme has been launched in early 2024-25 with one cohort having recently completed. Again, this programme places emphasis on equipping future managers and leaders with the skills they need to embed a culture of trust and inclusion.

# Impact assessments

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We undertook a series of impact assessments of relevant policies and practices during the year. Those assessments did not identify any obvious potential for discrimination or other adverse impact but made several recommendations for improvement

- 14 To help us in meeting our equality commitments and duties, we:
  - a. assess the likely impact of relevant policies and practices (current, revised, or new);
  - b. publish reports on those assessments where they show a substantial impact or likely impact; and
  - c. monitor the impact of particularly relevant policies and practices.
- 15 We also have a responsibility to uphold the rights set out in the Human Rights Act 1998 and are mindful of the need to reduce the inequalities of outcome that result from socio-economic disadvantage in our strategic decisions.
- 16 Our impact assessments, which include Welsh language, sustainable development, and biodiversity and resilience of ecosystems considerations, are predominantly undertaken by our HR and Law and Ethics teams to ensure consistency and a strong base of technical expertise. Following preparation of each draft assessment, the report and the draft policy or practice to which it relates are provided to the Pawb staff engagement group, and where appropriate trade union representatives, to seek further perspectives.
- 17 A list of the full impact assessments completed between 1 April 2023 and 31 March 2024 and the key outcomes from those assessments is provided in **Appendix 1**.
- 18 Our Biodiversity and Resilience of Ecosystems Plan for 2023-2027 was also screened for relevance<sup>2</sup> but was not subsequently subject to a full impact assessment from an equality perspective.

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2 To assess whether either the policy (where no impact assessment had previously been undertaken) or the revisions made (where the policy had already been assessed) were likely to have a significant effect on our ability to perform the General Equality Duty.

# Workforce diversity and pay gaps

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Analysis of our employment information by equality characteristics shows that our overall gender pay gap has narrowed significantly over recent years, but we need to undertake further work to increase the diversity of our workforce in the medium to longer term

- 19 Our employment information for 2023-24, analysed by equality characteristics, is provided in the interactive data tool which accompanies this report.
- 20 We also publish the data in spreadsheet Open Data format, as part of a Welsh Government initiative.
- 21 A summary of the key themes from the analysis of our employment information is provided in the following sections of narrative.

## Sex and gender identity

- 22 As of 31 March 2024, the legally recognised sex of employees was 56% female, and 44% male. By comparison, latest [UK Civil Service Diversity and Inclusion Dashboard](#) figures show that 54% of civil servants are women.
- 23 We had a mean gender pay gap of 6.8%; the mean basic full-time equivalent annual salary of those staff whose legally recognised sex was female was £3,600 less than that of staff whose legally recognised sex was male. The distribution of women and men across pay bands is the immediate explanation for the gap, as illustrated in the salary quartiles charts provided in the data tool.

- 24 It should be noted that our reducing gender pay gap trend over recent years has been influenced by the significant success we have had over a number of years in attracting female candidates to join our rolling and expanding programme of graduate trainee and apprentice recruitment, many of which have subsequently achieved promotion to more senior roles.
- 25 We also calculate our median gender gap, which as of 31 March 2024 was £3,600 or 6.9%. This is significantly lower than the median gender pay gap reported by the Office for National Statistics Annual Survey of Hours and Earnings for all employees in the wider UK population in 2023 (14.3%), and also slightly lower than that reported for full-time employees (7.7%).
- 26 As of 31 March 2024, of those 80% of employees that responded to the question 'What term do you feel best describes your gender?' on our diversity monitoring form, 56% answered female and 41% answered male, with the remainder answering either 'I prefer not to say' or 'I prefer to use my own term'.
- 27 Over the last three years, 41% of job applicants that completed our diversity monitoring form identified themselves as female, 57% identified themselves as male, and the remainder answered either 'I prefer to use my own term' or 'I prefer not to say'.
- 28 A slightly lower proportion of job applicants who identified themselves as male were subsequently invited to interview and successfully appointed when compared to applicants who identified themselves as female.
- 29 In our diversity monitoring questionnaire, we include the question 'Do you identify as trans?' However, no figures can be provided in this report in respect of responses to this question, or in respect of the protected characteristic of gender reassignment, without risking unfair processing of personal information through deduction.

## **Ethnicity and national identity**

- 30 3.2% of the 92% of employees that had completed the ethnicity section of our diversity monitoring form as of 31 March 2024 identified their ethnicity as an ethnic minorities category, with a further 2.8% choosing the option 'prefer not to say'.
- 31 In terms of national identity, 55% of the 91% of employees that had completed this section of our diversity monitoring form as of 31 March 2024 declared their national identity as 'Welsh', with a further 40% choosing the option 'British'.

- 32 At face value, our ethnic minorities representation figure remains lower than the equivalent proportion of the Welsh population, which was 5.2% for the year ending 31 December 2023. However, the accuracy of our figure is heavily caveated by the number of non-declarations and 'prefer not to say' responses.
- 33 The corresponding figures for the 97% of job applicants that had completed this section of our diversity monitoring form over the last three years were far higher, with 32% identifying as being from an ethnic minority background, and 2% choosing the option 'prefer not to say'.
- 34 However, a significantly lower proportion of job applicants who identified themselves as being from an ethnic minority background were invited to interview (12%) and successfully appointed (1%) when compared to applicants who identified themselves as white (36% and 7% respectively). A similar picture in terms of success rates is seen for job applicants who described their national identity as 'Other' (as opposed to 'British' or 'Welsh').
- 35 Our overall pay gap for staff who identify themselves as being from an ethnic minority background is now 29%; as of 31 March 2023, the mean basic salary of those staff who describe their ethnicity as ethnic minority was £15,100 less than that of staff who identify their ethnicity as white. While acknowledging that the data is sensitive to even small changes in these cohorts, the extent of this pay gap, alongside our overall workforce ethnic minority representation, continues to be a focus area for our recruitment outreach approach.

## Disability and carers

- 36 As of 31 March 2024, 91% of employees had answered the question on disability in our diversity monitoring form.
- 37 9.3% of those employees recorded that they have a disability, with a further 5.2% choosing the option 'prefer not to say'. By comparison, latest UK Civil Service Diversity and Inclusion Dashboard figures show that 13.6% of civil servants have recorded that they have a disability.
- 38 The corresponding figures for the 97% of job applicants that had answered the question on disability in our diversity monitoring form over the last three years were 5.9% and 2.5% respectively.
- 39 While acknowledging the smaller sample size, a lower proportion of job applicants who identified themselves as having a disability were successfully appointed (1.6%) when compared to applicants who did not consider themselves to have a disability or impairment (5.6%). However, it should be noted that for applicants who chose the option 'prefer not to say', 7.4% were successfully appointed.



- 40 While not one of the protected characteristics, we consider that taking account of caring responsibilities is a relevant factor in performing our equality duties, as it has strong associations with the protected characteristic of disability, alongside age, pregnancy and maternity. We therefore collect and analyse information in relation to carers.
- 41 In 2023-24, 24% of the 90% of employees who completed this question in our diversity questionnaire identified themselves as carers, with a further 3% selecting 'Prefer not to say'. The equivalent figures for the 97% of job applicants who completed this question in our diversity questionnaire over the last three years were 7% and 2% respectively. The lower proportion of carers among job applicants is perhaps to be expected since nearly three-quarters of applicants were aged under 35 years.
- 42 Published statistics suggest that around one in seven people in the UK workforce are juggling caring responsibilities with work, which indicates that we have a significantly higher proportion of carers among our staff than the wider UK workforce, but a lower proportion amongst job applicants.

## Sexual orientation

- 43 As of 31 March 2024, 78% of employees had answered the question on sexual orientation in our diversity monitoring form.
- 44 Of those employees, 85% identified as heterosexual or straight, 9% identified their sexual orientation as gay or lesbian, bisexual, or preferred to use a different term, with a further 7% choosing the option 'prefer not to say'.
- 45 The corresponding figures for job applicants over the last three years were 85%, 10% and 5% respectively.
- 46 The proportion of both employees and applicants that identified their sexual orientation as gay or lesbian, bisexual, or preferred to use a different term, are significantly higher than those in recent published statistics for the Civil Service workforce and from the Census 2021.
- 47 Our overall pay gap for staff who identified their sexual orientation as gay or lesbian, bisexual or 'other' is 21.2%; as of 31 March 2024, the mean basic salary of those staff who describe their sexual orientation as gay or lesbian, bisexual or 'other' was £9,700 less than that of staff who identify themselves as heterosexual/straight. Due to the small numbers in our dataset, the data is sensitive to even small changes in these cohorts.
- 48 Slightly higher proportions of job applicants who identified their sexual orientation as gay or lesbian, bisexual or preferred to use a different term were invited to interview (38%) and were successfully appointed (6%) when compared with applicants who identified themselves as heterosexual/straight (29% and 5% respectively).

## Age and marriage/civil partnership

- 49 Perhaps the most obvious change in our workforce over the last seven years is the rapid increase in the proportion of younger staff. In 2017, just under 25% was aged less than 35 years, compared with 2024, where 36% of the workforce are now in that age group. This marked change reflects the significant expansion of our programme of graduate trainee and apprentice recruitment over the period.
- 50 We have an overall negative pay gap for younger staff of 35.7%; the mean basic annual salary of those staff aged less than 35 years is around £20,700 less than that of staff aged 35 to 54 years. As illustrated in the data tool, this pay gap has steadily reduced year-on-year since 2017-18, when it was 48.6%
- 51 As illustrated in the salary quartiles charts provided in the Data Tool, the distribution of younger staff across pay bands is the immediate explanation for this gap. Clearly, a pay gap in respect of age is to be expected due to skills and experience increasing with age. This is particularly the case in a professional service organisation that requires a substantial proportion of its workforce to be educated to postgraduate professional level and to have judgement skills honed by significant professional experience. However, the narrowing of the gap over the last six years is an encouraging sign.
- 52 The distribution of younger staff across pay bands is also likely to be a key contributor to the large negative pay gap (28.9%) for staff who identified themselves as being married or in a civil partnership. Again, as illustrated in the data tool, the ongoing narrowing of the gap over recent years is an encouraging sign.

## Religion or belief

- 53 For those employees that completed our diversity monitoring form, around 10% either answered 'prefer not to say' or identified with a religion or belief other than Christian. The remaining 90% are approximately evenly split between those identifying themselves as Christian (all denominations) and people having no religion or belief.
- 54 These figures broadly align with the [latest statistics for the Welsh population from the Census 2021](#). For job applicants over the last three years, 48% identified as having no religion or belief, and 30% identified themselves as Christian.



# Appendices

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- 1 Impact assessments completed between 1 April 2023 and 31 March 2024 and the key outcomes from those assessments**
- 2 Notes on our analysis of employment information by equality characteristic**

# 1 Impact assessments completed between 1 April 2023 and 31 March 2024 and the key outcomes from those assessments

## North Wales office move

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In September 2023, we relocated our North Wales office into smaller shared premises, with an improved environmental footprint and more accessible facilities.

As part of the relocation process, we undertook an impact assessment, which included consideration of any potential equality impacts and whether the move would further assist us in performing the General Equality Duty.

The assessment noted that significant engagement with staff representative groups from across the organisation was taking place to gain insight on any potential equality barriers associated with the move, including physical access issues. This included via Pawb, through conducting travel and office environment surveys, and through establishing a volunteer group that was part of the relocation design team.

It was also evident that equality and diversity clauses were being included in the tenancy terms and conditions to help eliminate discrimination as well as providing social improvement and environmental management.

The assessment recommended that:

- Continued care should be taken in the new office design to ensure accessibility, inclusivity, and reasonable adjustment needs were met.
- Audit Wales commits to ensuring suppliers uphold the general equality duty when acting on its behalf, or on behalf of the landlord's proportion of tenant work, and onus is placed on suppliers to review work to ensure that it would meet all legal duties and good practice guidance.

The Law & Ethics team continued to engage with the design team and our North Wales staff representative groups throughout the process and agreed to continue to liaise with our HR Department on any new reasonable adjustment requests.

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## Changes to travel centres

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During the reporting period, proposals were developed to implement a fair and consistent approach to the reimbursement of business travel which is tax compliant and takes account of the significant change to working patterns post-pandemic.

The proposals set out to change travel centres for all staff to their home. This would mean that staff would be reimbursed for business travel from their home address, other than for travel to their permanent place of work (or substantially the same journey) which would be deemed to be their commute.

A consultation on the proposed changes took place over a 4-week period in July/ August 2023 following which staff views and feedback from the Trade Unions were considered and an impact assessment undertaken prior to finalising the proposal.

In the impact assessment, consideration was particularly given as to whether younger members of staff in trainee and apprenticeship roles might be adversely financially affected by the policy. The assessment noted that, to mitigate any potential impact, staff in North Wales would be able to use hubs in the North West and North East of Wales which may be closer to home, and that if further hubs are required elsewhere in Wales, they would be considered on an individual basis.

The assessment recommended that monitoring and tracking of expenses continue to be undertaken to understand how the new arrangements work in practice. It also recommended that, if circumstances arise in which individuals with protected characteristics are disadvantaged as a result of the policy, it would be the expectation that line managers would raise the issue either with HR or Finance in order for a reasonable adjustment to be identified and put into place for that individual.

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## Travel plan

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In October 2023, Audit Wales issued a new Sustainable Travel Plan for staff to help reduce the environmental and financial impacts of business travel and commuting, and encourage greater levels of physical activity for health and wellbeing benefits.

The related impact assessment concluded that the Plan supported equality of opportunity by:

- recognising that each person's circumstances and travel needs differed;
- signposting to a range of travel resources including accessibility websites;
- offering new incentives for bus travel loans and car parking to reduce the financial burden on staff;
- providing examples of vehicle affordability to show EV is not always the most expensive option;
- encouraging options for car sharing such as for carer requirements etc.
- aligning with Audit Wales's Smarter Working Policy and principles for ways of working that offer greater flexibility.

The assessment recommended that, when rolling out the new Policy, particular care should be taken when advising lower salary band staff (often the most junior and therefore our young staff demographic) on the approach to the new travel options and the potential impact on their finances.

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## Pay offers for 2023-24 and 2024-25

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Following negotiation with the trades unions, during the reporting period pay offers for staff for 2023-24 and 2024-25 were prepared by Management, which provided pay increases for all staff.

Combined impact assessments and equal pay audits determined that the proposed pay offers slightly reduced existing pay gaps for certain protected characteristics, including for age, gender, disability and ethnicity, and would not create any disadvantage for persons with other protected characteristics.

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## 2 Notes on our analysis of employment information by equality characteristic

### Notes on our analysis of employment information by equality characteristic

To perform our equality duties effectively in terms of pay and conditions, the scope of our pay gap analysis covers the broad range of equality characteristics considered by our diversity monitoring questionnaire. While the Wales Audit Office is not listed as a relevant employer for the purposes of The Equality Act 2010 (Gender Pay Gap Information) Regulations 2017, we have nonetheless reported our pay gaps using the format required by the Regulations, including through providing information on the proportion of employees by quartile pay bands.

We report on the following over a three-year rolling period, to enable an increased sample size and more meaningful analysis:

- The number of persons who applied for a job at the Wales Audit Office.
- The number of staff who applied to change position.
- The number of staff who left the organisation.

To prevent unfair processing of personal information through deduction, in the data tool, figures for numbers of persons have been rounded to the nearest ten, and where the number is fewer than five (except where zero), the number is shown as five.

No figures can be provided in respect of gender reassignment, or for grievance or disciplinary proceedings in respect of all equality characteristics, without risking unfair processing of personal information through deduction. Pregnancy, maternity, and adoption information held by the Wales Audit Office is confined to records of maternity and adoption leave.

We do not currently gather employment information on the number of staff who have applied for, are successful or unsuccessful in their application for, and who have completed training, in a way that facilitates analysis by equality characteristic.



Audit Wales  
1 Capital Quarter  
Tyndall Street  
Cardiff CF10 4BZ

Tel: 029 2032 0500

Textphone: 029 2032 0660

E-mail: [info@audit.wales](mailto:info@audit.wales)

Website: [www.audit.wales](http://www.audit.wales)

We welcome correspondence and telephone calls in Welsh and English.

Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.