

## 1. EQUALITY & DIVERSITY IMPACT ASSESSMENT

This Tool has been developed to ensure that equalities, human rights, economic, social factors and the Armed Forces Covenant Duty are being considered ahead of the implementation of any new or revised policies, provisions, criteria, functions, practices and activities, including the delivery of services. Please note for the purpose of this document these will be grouped together and simply referred to as 'activity'.

General Information			
Name of activity	Standing Financial Instructions		
Lead person and job title	Susan Thompson - Deputy Director of Finance Sandra Thompson – Financial Governance Manager		
Contact Information (telephone and/or email)	[REDACTED]	Date of this assessment	December 2025
Names and roles of those involved in the impact assessment process	The SFIs are a long established policy. The existing version is issued to all Directors, GMs and Finance Managers in advance of the review deadline requesting suggestions to revise etc. All changes are tracked and submitted to the Audit & Risk Committee for consideration and approval		
Describe the activity in no more than 200 words	The SFIs describe the Board's policy for financial compliance in accordance with relevant guidance and legislation issued by the Scottish Government in addition to the breakeven requirement to the budget allocation		
How will <b>people</b> be affected by this activity?	All staff are affected by the SFIs as they describe how we should be using our resources and managing our finances. In particular this refers to those who commit us to spending money and actually approve transactions in the financial process The SFIs are supplemented with financial governance training, whereby all new users are provided one-to-one training and all existing users are pointed to FG videos where the presentation is on line Non-compliance with the SFIs is reviewed on a case by case basis to ensure all causes are identified and any mitigations are considered.		
Who has been <b>involved</b> in the development of this activity and in what capacity?	This policy has been developed over many years and is led by Finance in accordance with the Scheme of Delegation		
Please include any evidence or relevant information that has influenced the overall decision being considered within this impact assessment	Review of the SFIs includes checking to see if guidance has been updated (annually), is still in keeping with the Scottish Public Finance Manual, (annually) and when undertaking process reviews either internally by Finance or independently by Internal/External Audit.		
<b>Impact Assessment Questions</b>			

Please complete the table below and outline within the comments sections:

1. any evidence, relevant information or involvement that has influenced the decision on impact (this may also include demographic profiles, audits, research, health needs assessment, work based on national guidance, findings from engagement and consultation). Prompts are available on **page 4** to support discussion around potential impacts.
2. Mitigating measures that will be taken to ensure that no impact is negative

When assessing the impact on each protected characteristic, you should consider the following aims of the Public Sector Equality Duty:

- Does the proposed activity impact on the **elimination of discrimination**?
- Does the proposed activity contribute towards **advancing equality of opportunity** by removing or minimising disadvantages, meeting the needs of particular groups and encouraging participation in a particular activity?
- Does the proposed activity **foster good relations** between different groups?

<b>Protected Characteristics/Impact Areas</b>	<b>Are there any positive impacts?</b>	<b>Are there any negative impacts?</b>	<b>Rationale for decision and further comments</b>	<b>What measures will be put into place to mitigate any negative impacts?</b>
<b>Age</b>	N/A	N/A	This policy relates to all staff and so there are no specific impacts that affect any of the protected characteristics	The SFIs are supplemented with financial governance training, whereby all new users are provided one-to-one training and all existing users are pointed to FG videos where the presentation is on line Non-compliance with the SFIs is reviewed on a case by case basis to ensure all causes are identified and any mitigations are considered.
<b>Disability</b>	N/A	N/A	Comments in Age apply across all areas	Comments in Age apply across all areas
<b>Sex</b>	N/A	N/A	Comments in Age apply across all areas	Comments in Age apply across all areas
<b>Gender reassignment and Transgender</b>	N/A	N/A	Comments in Age apply across all areas	Comments in Age apply across all areas
<b>Marriage and Civil Partnership</b>	N/A	N/A	Comments in Age apply across all areas	Comments in Age apply across all areas
<b>Pregnancy and Maternity</b>	N/A	N/A	Comments in Age apply across all areas	Comments in Age apply across all areas
<b>Race</b>	N/A	N/A	Comments in Age apply across all areas	Comments in Age apply across all areas
<b>Religion or belief</b>	N/A	N/A	Comments in Age apply across all areas	Comments in Age apply across all areas
<b>Sexual orientation</b>	N/A	N/A	Comments in Age apply across all areas	Comments in Age apply across all areas
<b>Carers</b>	N/A	N/A	Comments in Age apply across all areas	Comments in Age apply across all areas
<b>Human Rights</b>	N/A	N/A	Comments in Age apply across all areas	Comments in Age apply across all areas
<b>Health, Wellbeing &amp; Health Inequalities</b>	N/A	N/A	Comments in Age apply across all areas	Comments in Age apply across all areas
<b>Economic &amp; Social Sustainability</b>	N/A	N/A	Comments in Age apply across all areas	Comments in Age apply across all areas

<b>Staff</b>	N/A	N/A	Comments in Age apply across all areas	Comments in Age apply across all areas
<b>Environmental</b>	N/A	N/A	Comments in Age apply across all areas	Comments in Age apply across all areas
<b>Armed Forces Personnel and Veterans</b>	N/A	N/A	Comments in Age apply across all areas	Comments in Age apply across all areas

**Where any potentially negative impacts are identified on page 2, the mitigating/follow up actions must be fully documented in the table.**

Does the activity have the possibility to support or detract from our efforts to promote the inclusion of people from under-represented groups?	No, this is a standard policy which applies to all	
Does this activity require consideration of the <a href="#">Fairer Scotland Duty</a> ? If yes, please outline the steps taken to meet the needs of the duty.	No for the reasons previously described	
Please indicate how are you ensuring the information about the activity and around the proposed changes is accessible in terms of communication in the following formats, where relevant:	Easy Read	
	British Sign Language	
	Alternative Languages	
	Large Print	
	Other (please specify)	
How will you monitor the ongoing impact of the activity on protected characteristic groups?	Continual review as and when pertinent changes or review occur	
Please outline next steps	Once approved the policy will be published on the external website and issued to Directors, GMs and Finance staff for onward distribution to all staff Continual review as and when pertinent changes or review occur	

Title: Standing Financial Instructions  
 Date: Jan 2024  
 Version: 24.1  
 Author: Sandra Thompson

The only current version of this policy is on the intranet

