



Screening Report

Section 75 & Schedule 9 of the Northern Ireland Act 1998

NIFRS Finance Policies (1) – Year End Processing Policy, Bank and Cash Policy, VAT Policy, Losses and Special Payments Policy

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Protecting Our Community

Equality screening under Section 75 of the Northern Ireland Act 1998

Background

Under Section 75 of the Northern Ireland Act 1998 (Section 75) NIFRS has a specific statutory obligation as a public authority to have regard to the need to promote equality of opportunity between the following groups:

Section 75	Categories
<ul style="list-style-type: none">• persons of different religious belief, political opinion, racial group, age, marital status or sexual orientation;• men and women generally;• persons with a disability and persons without; and• persons with dependants and persons without.	

Under Schedule 9 of the Act, NIFRS must also have regard to the promotion of good relations between those of different religious belief, political opinion or racial group. Our Equality Scheme explains how we implement our Section 75 obligations. A copy of the most recent Scheme, approved by the Equality Commission, is available on our website at www.nifrs.org/equality

We are required under Section 75 to screen and, where necessary, conduct Equality Impact Assessments (EQIA) on strategies, policies, plans and key decisions. The primary function of screening is to assess whether policy proposals would have a differential impact and in particular, an adverse differential impact on the categories of persons listed in Section 75, and any sub-groups within those categories.¹ If a policy shows a possible 'adverse impact' on any group, we must consider how this might be reduced. This would include how an alternative policy or approach might lessen this effect and serve to promote equality of opportunity and good relations.

The Section 75 statutory duties apply to internal policies e.g relating to our employees and to external policies relating to the community we serve.

Equality screening involves gathering evidence on the potential impacts of the proposal, focusing on the nine Section 75 equality groups. This information is used to help inform the 'screening decision', i.e. whether a full EQIA is required where a potential for *significant* impact on equality of opportunity has been identified.

¹ Equality Commission for Northern Ireland 'Practical Guidance on Equality Impact Assessment' April 2001 (revised 2005)

Section 75 equality screening outcomes are defined in terms of impact eg **‘major’**, **‘minor’** or **‘none’**. Possible screening decision outcomes are as follows:

Section 75	Equality Screening Outcomes
<p>If the conclusion is that there is a ‘major’ impact for one or more of the Section 75 categories, then consideration should be given to carrying out a full EQIA (<i>described as ‘screened in for EQIA’</i>).</p> <p>If the conclusion is ‘minor’ for one or more of the Section 75 categories, then consideration should still be given to proceeding with an EQIA, or to measures/ amendments to mitigate the adverse impact; or to consider an alternative policy (<i>described as ‘screened out for EQIA – with mitigation’</i>).</p> <p>Where the conclusion is ‘none’ in that no significant impact has been identified on all of the Section 75 categories, then decision can be taken to not proceed with a full EQIA (<i>described as ‘screened out for EQIA – no mitigation’</i>).</p>	
Section 75	A conclusion in favour of a ‘major’ impact would arise when:-
<p>a) The policy shows actual or potential for unlawful discrimination.</p>	
Section 75	A conclusion in favour of a ‘minor’ impact would arise when:-
<p>b) The policy is not unlawfully discriminatory and any potential impacts on people are judged to be negligible;</p> <p>c) The policy, or certain proposals within it, are potentially unlawfully discriminatory, but this possibility can readily and easily be eliminated by making appropriate changes to the policy or by adopting appropriate mitigating measures;</p> <p>d) Any equality impacts caused by the policy are intentional because they are specifically designed to promote equality of opportunity for particular groups of disadvantaged people; and</p> <p>e) By amending the policy there are better opportunities to better promote equality of opportunity and/or good relations.</p>	
Section 75	A conclusion in favour of ‘none’ eg no impact, would arise when:-
<p>a) The policy has no relevance to equality of opportunity or good relations; and</p> <p>b) The policy is purely technical in nature and will have no bearing in terms of its likely impact on equality of opportunity or good relations for people within the Section 75 equality and good relations categories.</p>	

The NIFRS Screening Report on the NIFRS Year End Processing Policy, NIFRS Bank and Cash Policy, NIFRS VAT Policy and NIFRS Losses & Special Payments Policy has indicated no significant adverse impact for any of the Section 75 groups and decision has been taken ‘screen out’. A copy of the Screening Report is attached overleaf. The Screening Report will be reviewed and updated following this consultation exercise.

Section 75 Screening Report

Part 1: Policy Scoping

The first stage of the screening process involves scoping the policy or policy area. Policy scoping helps prepare the background and context and set out the aims and objectives for the policy being screened. At this stage, scoping the policy will help identify potential constraints as well as opportunities and will help the policy maker work through the screening process on a step by step basis.

You should note that the Section 75 statutory duties apply to internal policies (relating to people who work for NIFRS), as well as external policies (relating to those who are, or could be, served by NIFRS).

Information about the policies

Name of the policies or policy areas:

Finance Directorate Policies, namely:-

- Year End Processing Policy
- Bank and Cash Policy
- VAT Policy
- Losses and Special Payments Policy

Are these existing, revised or a new policies/policy areas?

Existing	Revised	New
		X

Brief Description

Year End Processing Policy – The policy establishes a standard set of year end procedures and responsibilities to ensure that the annual accounts are accurately produced within the necessary timescales.

Bank and Cash Policy – to sustain effective management of NIFRS bank and cash systems by establishing guidelines and having adequate controls in place. Aims to inform staff responsible for the management and reporting of bank and cash and the day to day transactions of their responsibilities.

VAT Policy - to sustain effective management systems that record and account for VAT by having adequate controls in place. Aims to inform staff and those accountable for the control and reporting of VAT of their responsibilities.

Losses and Special Payments Policy – outlines the processes and controls in place for identifying and reporting losses and special payments and provides guidance to NIFRS staff on their responsibilities should they discover or suspect a loss of any kind.

What are they trying to achieve? (Intended aims and outcomes)

The policies aim to promote and sustain effective management of NIFRS accounts in line with legislative requirements.

Are there any Section 75 categories which might be expected to benefit from the intended policies?

YES	NO	N/A
		X

If YES, explain how:

Who initiated or wrote the policies?

Finance Department

Who owns and who implements each element of the policies?

Year End Processing Policy

NIFRS Board – corporate responsibility to ensure that all statutory requirements concerning the use of public funds are complied with. Chairperson sign Financial Statements on behalf of Board.

Audit, Risk & Governance Committee – responsible for the approval of the Annual Report and Accounts before submission to the Board for approval.

Accounting Officer – signs Annual Accounts.

Director of Finance – responsibility for production of Annual Accounts.

Bank & Cash Policy – signatories for NIFRS Bank Accounts (with specific limits to authorise). Signatories include CEO, Director of Finance, Financial Controller, Financial Accountant, Assistant Financial Accountant, Management Accountant, Capital Accountant, Accounts Office Manager, Accounts Office Supervisor, Payroll Manager, Deputy Senior Payroll Clerk, Retained Manager and Senior CO Retained Payroll.

In addition Assistant Financial Accountant and Area Business Managers have to notify the bank to cancel a missing cheque, by arranging for an electronic stop to be placed on the cheque.

Accounts Office Manager – responsible for ensuring safe custody and prompt lodgement of all monies into NIFRS Bank Account

The Financial Memorandum delegates responsibility to the Accounting Officer for ensuring that the Board's banking arrangements are in accordance with the requirements of Annex 5.7 of MPMNI.

VAT Policy

The VAT Return is completed by the Accounts Office Manager and reviewed by the Assistant Financial Accountant.

Losses and special payments policy – NIFRS should consult the Department (DHSSPS) for advice. Where limits are going to be exceeded NIFRS must seek authority from DHSSPS. A discovery of loss or suspected loss of public funds as a result of fraud, misappropriation or malicious damage should be reported to the Finance Policy, Accountability and Counter Fraud Unit within the Department of Health.

Other policies – Finance Directorate, CMT and Board

Implementation factors

Are there any factors which could contribute to/detract from the intended aim/outcome of the policies/decision?

YES	NO	N/A
X		

If YES, are they

Financial? YES/NO (If YES, please detail)

Financial factors that would contribute to successful implementation of the policies:-

Contributing factors:-

- Good communication and awareness of policy and protocols amongst personnel directly or indirectly involved in producing information for the annual accounts.
- Appropriate resources in place (human and technological)
- Systems in place to ensure accurate and complete statutory accounts.
- Robust controls for management
- Consistent record keeping across Service
- Consistent application throughout Service
- Appropriate resources (human and technological) in place to produce and submit timely annual accounts

Financial factors that would detract from successful implementation of the policies:-

- Lack of awareness amongst managers and staff of responsibilities
- Inconsistent controls and application of policy
- Inconsistent record keeping
- Lack of appropriate resources
- Auditors qualifying the Audit Report or refusing to sign the statutory accounts
- Delays in the submission /lodging of statutory accounts with HMRC and/or Companies Office
- Lack of appropriate response to incidents of fraud with intent
- Department of Health withholding financial support
- Expenditure being deemed irregular
- Financial loss for NIFRS
- Increased risk of fraud occurring
- Result in reputational loss for NIFRS
- Censure/ Investigation by Public Accounts Committee

Legislative: Y / N (If YES, please detail)

Legislative factors that would contribute to successful implementation of the policies:-

- The Financial Reporting Manual (FreM)
- The Fire & Rescue Services (NI) Order 2006
- The Financial Memorandum
- Managing Public Money Northern Ireland (MPMNI)
- Scheme of Delegation
- Department of Health Circular – NIFRS Delegated limits and requirements for Departmental/DFP approval
- Department of Health guidance on losses and special payments
- Value Added Tax Act 1994
- Fraud Act 2006
- DHSSPS fraud guidance
- Public Interest Disclosure (NI) Order 1998 (Whistleblowing legislation)

Legislative factors that would detract from successful implementation of the policies:-

- Lack of awareness amongst managers and staff of their responsibilities under the policies and the duties/implications outlined in legislation and best practice guidance (as noted above).

Other, please specify:

Main stakeholders affected

Who are the internal and external stakeholders (actual or potential) that the policies will impact upon?

Employees:

- Finance Department (Year End – Accounts Office Manager, Payroll Departments, Pensions)
- All NIFRS staff who are directly or indirectly involved in contract management and/or acquiring goods or services
- Board Members
- Audit & Risk Management Committee
- Corporate Management Team
- Accounting Officer
- IT Department (provision of software support)

Service users:

- Suppliers of goods and services

Other public sector organisations:

- Department of Health – Sponsoring Branch
- Department of Finance and Personnel – Reporting and in cases of loss or suspected loss to public funds or property as a result of fraud, misappropriation or malicious damage report to the Finance Policy, Accountability and Counter Fraud Unit within the Department.
- Northern Ireland Audit Office (Auditors)
- Her Majesty's Revenue and Customs (HMRC)
- Small Claims Court
- GAD
- NILGOSC

Voluntary/community/trade unions:

- N/A

Other, please specify:

- Software Providers
- NIFRS Banking Provider

Other policies with a bearing on these policies

What are they and who owns them?

Finance Department

- Income & Debtor Management Policy
- Creditors Policy
- Losses & Special Payments Policy
- Fraud Policy
- Imprest Account/Petty Cash procedures
- Scale of Charges

Available evidence

Evidence to help inform the screening process may take many forms. Public authorities should ensure that their screening decision is informed by relevant data.

What evidence/information (both qualitative and quantitative) have you gathered to inform these policies? Specify details for relevant Section 75 categories.

Section 75 Category	Details of Evidence/Information
	<p>The Year End Processing Policy, VAT Policy and the Bank and Cash Policy are based on guidance and legislation including:-</p> <ul style="list-style-type: none">• The Financial Reporting Manual (FreM);• The Financial Memorandum;• The Fire and Rescue Services (Northern Ireland) Order 2006;• Managing Public Money Northern Ireland (MPMNI); and• Value Added Tax Act 1994• NIFRS Scheme of Delegation• Department of Health Circular – NIFRS Delegated Limits and requirements for Departmental/DFP approval• Department of Health guidance on losses and special payments• Department of Health Guidance on the avoidance of fraud

Needs, experiences and priorities

Taking into account the information referred to above, what are the different needs, experiences and priorities of each of the following categories, in relation to the particular policies/decision? Specify details for each of the Section 75 categories

Section 75 Category	Details of Needs/Experiences/Priorities
All categories	<p>The Policies promote maintenance of records, reporting of information and clarity of accountancy treatment this is in line with the guidance highlighted previously and should be applied uniformly for all section 75 categories.</p> <p>NIFRS takes account of guidance produced by the HMRC and statutory requirements relating to statutory payments re: maternity leave, paternity leave, adoption leave, shared parental leave and sick pay. These impact positively for many of the Section 75 categories including gender, disability and dependency.</p>

Part 2: Screening Questions

Introduction

1. If the conclusion is **none** in respect of all of the Section 75 categories, then you may decide to screen the policy **out**. If a policy is 'screened out', you should give details of the reasons for the decision taken.
2. If the conclusion is **major** in respect of one or more of the Section 75 categories, then consideration should be given to subjecting the policy to an EQIA.
3. If the conclusion is **minor** in respect of one or more of the Section 75 categories, then consideration should still be given to proceeding with an EQIA, or to measures to mitigate the adverse impact; or an alternative policy.

Taking into account the earlier evidence, consider and comment on the likely impact on equality of opportunity / good relations for those affected by this policy, by applying the following screening questions and the impact on the group i.e. minor, major or none.

Screening questions

1. What is the likely impact on equality of opportunity for those affected by these policies, for each of the Section 75 grounds? Minor/Major/None		
Section 75 Category	Details of Impact of Policies	Level of Impact? Minor/Major/None
All categories	Policies are governed by best practice in accounting and governed by both legislation and protocols under the Financial Memorandum; the Financial Reporting Manual (FreM) and Managing Public Money Northern Ireland (MPMNI).	None

2. Are there opportunities to better promote equality of opportunity for people within any of the Section 75 categories?		
Section 75 Category	If Yes , provide details	If No , provide reasons
		<p>No</p> <p>Principles of policy based on financial and accounting best practice.</p>

3. To what extent are the policies likely to impact on good relations between people of different religious belief, political opinion or racial group? Minor/Major/None		
Good Relations Category	Details of policies impact	Level of impact Minor/Major/None
Religious belief		<p>No</p> <p>Principles of policies are based on financial and accounting best practice</p>
Political opinion		
Racial group		

4 Are there opportunities to better promote good relations between people of different religious belief, political opinion or racial group?		
Good relations category	If Yes , provide details	If No , provide reasons
Religious belief	Policies based on accountancy best practice and adherence to guidance such as Financial Reporting Manual and the Financial Memorandum.	None
Political opinion		
Racial group		

Additional considerations

Multiple identity

Generally speaking, people can fall into more than one Section 75 category. Taking this into consideration, are there any potential impacts of the policy/decision on people with multiple identities?

(For example; disabled minority ethnic people; disabled women; young Protestant men; and young lesbians, gay and bisexual people).

Not applicable

Provide details of data on the impact of the policies on people with multiple identities. Specify relevant Section 75 categories concerned.

Not applicable

Part 3: Screening Decision

In light of your answers to the previous questions, do you feel that the policy should:
(please underline one):

1. Not be subject to an EQIA (with no mitigating measures required)
2. Not be subject to an EQIA (with mitigating measures /alternative policies)
3. Be subject to an EQIA

If 1. or 2. (i.e. not be subject to an EQIA), please provide details of the reasons why:

1. Not subject to EQIA.

The policies are applied on a uniform approach as they have been developed using guidance from documentation such as the Financial Reporting Manual; the Financial Memorandum; Managing Public Money Northern Ireland and Prompt Payment of Invoices Circular.

If 2. (i.e. not be subject to an EQIA), in what ways can identified adverse impacts attaching to the policy be mitigated or an alternative policy be introduced?

In light of these revisions, is there a need to re-screen the revised/alternative policy at a future date? YES /NO

If YES, when & why?

If 3. (i.e. to conduct an EQIA), please provide details of the reasons:

Timetabling and Prioritising EQIA

If 3. Are the policies affected by timetables established by other relevant public authorities? ~~YES~~ / NO

If YES, please provide details:

Please answer the following questions to determine priority for timetabling the EQIA. On a scale of 1-3, with 1 being the lowest priority and 3 being the highest, assess the policy in terms of its priority for EQIA.

Priority criterion	Rating (1-3)
Effect on equality of opportunity and good relations	Not applicable
Social need	Not applicable
Effect on people's daily lives	Not applicable
Relevance to a public authority's functions	Not applicable

Note: The Total Rating Score should be used to prioritise the policy in rank order with other policies screened in for EQIA. This list of priorities will assist you in timetabling the EQIA. Details of your EQIA timetable should be included in the quarterly Section 75 report.

Proposed date for commencing EQIA: Not applicable

Any further comments on the screening process and any subsequent actions?

Part 4: Monitoring

Effective monitoring will help identify any future adverse impacts arising from the policy which may lead you to conduct an EQIA, as well as help with future planning and policy development. You should consider the guidance contained in the Equality Commission's Monitoring Guidance for Use by Public Authorities (July 2007). The Commission recommends that, where the policy has been amended or an alternative policy introduced, then you should monitor more broadly than for adverse impact (See Benefits, P.9-10, paras 2.13 – 2.20 of the Monitoring Guidance).

Please detail proposed monitoring arrangements below:

This Policy will be reviewed as deemed appropriate (and when impacted by legislative and accounting best practice).

A review is planned in three years

Part 5: Approval and Authorisation

Screened by:	Position/Job Title	Date
Caroline Smyth	HR Advisor – Equality, Inclusion & Legal	10 August 2016
Lisa Doran	Assistant Financial Accountant	10 August 2016
Josephine Kelly	Director of Finance	10 August 2016

Note: A copy of the Screening Report for each policy screened should be 'signed off' and approved by a senior manager responsible for the policy. The Policy Lead Officer will have involved the HR Manager (Equality, Inclusion & Legal) from the outset and will make the Report accessible on the NIFRS website following completion. This is in compliance with Equality Commission for Northern Ireland requirements.