

Equal Opportunities Policy

1. Introduction

Forths Forensic Accountants recognises that it is essential to provide equal opportunities to all persons without discrimination. This policy sets out the firm's position on equal opportunity in all aspects of employment, including recruitment and promotion, and provides guidance and encouragement to employees at all levels to act fairly and prevent discrimination on the grounds of sex, race, marital status, disability as defined by the Disability Discrimination Act 1995, part-time and fixed term contract status, age, sexual orientation or religion.

2. Definition of Discrimination

- (a) Discrimination can be direct or indirect. Both forms of discrimination must be avoided.
- (b) Direct discrimination occurs when one person is treated less favourably than another on grounds relating to sex, race, marital status, age, disability, sexual orientation or religion.
- (c) Indirect discrimination occurs where a requirement is imposed which can be complied with by a smaller proportion of persons of a particular sex, race, marital status, disability, age, part-time or fixed term contract status, sexual orientation or religion, than persons in another group and which is not objectively justifiable in the given situation. Examples include:
 - seeking job applications only from persons under 27 years of age and with five years' post-graduate experience;
 - demanding technical qualifications for a job which are not strictly necessary;
 - sending only full time employees on training courses.

3. Statement of policy

- (a) It is the policy of Forths Forensic Accountants to ensure that no job applicant or employee receives less favourable treatment on the grounds of sex, race, marital status, disability, age, part-time or fixed term contract status, sexual orientation or religion, or is disadvantaged by conditions or requirements that cannot be shown to be justifiable. The firm is committed not only to its legal obligations but also to the positive promotion of equality of opportunity in all aspects of employment.
- (b) The firm recognises that adhering to the [Equal Opportunities Policy](#), combined with relevant employment policies and practices, maximises the effective use of individuals in both the organisation's and employees' best interests. Forths Forensic Accountants recognises the great benefits in having a diverse workforce with different backgrounds, solely employed on ability.
- (c) The application of recruitment, training, and promotion policies to all individuals will be on the basis of job requirements and the individual's ability and merits.
- (d) All employees of the firm will be made aware of the provisions of this policy.

4. Recruitment and promotion

- (a) Advertisements for posts will give sufficiently clear and accurate information to enable potential applicants to assess their own suitability for the post. Information about vacant posts will be provided in such a manner that does not restrict its audience in terms of sex, race, marital status, disability, age, part-time or fixed term contract status, sexual orientation or religion.
- (b) Recruitment literature will not imply a preference for one group of applicants unless there is a genuine occupational qualification which limits the post to this particular group, in which case this must be clearly stated.
- (c) All vacancies will be circulated internally.
- (d) All descriptions and specifications for posts will include only requirements that are necessary and justifiable for the effective performance of the job.
- (e) All selection will be thorough, conducted against defined criteria and will deal only with the applicant's suitability for the job. Where it is necessary to ask questions relating to personal circumstances, these will be related purely to job requirements and asked to all candidates.

5. Employment

- (a) Forths Forensic Accountants will not discriminate on the basis of sex, race, marital status, disability, age, part-time or fixed term contract status, sexual orientation or religion in the allocation of duties between employees employed at any level with comparable job descriptions.
- (b) Forths Forensic Accountants will put in place any reasonable measures and/or adjustments within the workplace for those employees who become disabled during employment or for disabled appointees.
- (c) All employees will be considered solely on their merits for career development and promotion with equal opportunities for all.

6. Training

- (a) Employees will be provided with appropriate training regardless of sex, race, marital status, disability, age, part-time or fixed term contract status, sexual orientation or religion.
- (b) All employees will be encouraged to discuss their career prospects and training needs with a Director.

7. Monitoring

- (a) It is the responsibility of the Head of HR to ensure that all aspects of this policy are kept under review and are operated throughout the firm.
- (b) Where it appears that applicants/employees are not being offered equal opportunities, circumstances will be investigated to identify any policies or criteria which exclude or discourage certain employees and, if so, whether these are justifiable.

8. Grievances and victimisation

- (a) Forths Forensic Accountants emphasises that discrimination is unacceptable conduct which may lead to disciplinary action under the Firm's Disciplinary Procedure.
- (b) Any complaints of discrimination will be pursued through the Firm's Grievance Procedure.