

Climate change

Annual report 2024/25



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Accessibility

You can find out more and read this report using assistive technology on our website www.audit.scot/accessibility.

Background

Purpose

1. The purpose of this document is to provide an update on the progress we are making towards our organisational environmental targets. It also provides an update on how we are developing our approach to auditing climate change.

2. [Part 1](#) looks at our environmental performance as an organisation. [Part 2](#) looks at what we are doing to develop our approach to auditing climate change.

Our organisation

3. Audit Scotland delivers financial and performance audits on public bodies across Scotland. In 2024/25, we employed 345 whole-time equivalent members of staff. We lease office space in Edinburgh and Glasgow and a much smaller space in Inverness. We operate a hybrid working model, and colleagues work from home, in our offices and at the offices of the public bodies we audit.

Our ambition

4. Audit Scotland has a unique position within the public sector in Scotland, from which we aim to influence and support positive changes in how Scotland is responding to the climate emergency. This includes aiming to lead by example with our organisational response.

5. We aim to manage our own operations in a way that minimises our negative environmental impact and enhances our positive impact, wherever possible.

6. Our first [Climate change plan \(2015–2020\)](#) set a target to reduce our emissions from the baseline level of 533 tonnes of carbon dioxide equivalent (tCO₂e) to less than 292 tCO₂e by 2020. We went further than our target and recorded 215 tCO₂e in 2019/20.

7. A review of the initial plan was put on hold in 2020 due to the Covid-19 pandemic and we published our [Environment, Sustainability and Biodiversity Plan 2021–2025](#) in September 2021. The plan set out our approach to sustainability issues and reflected our emissions reduction aspirations as well as introducing a focus on reaching net zero by 2030. It included interim targets against the baseline year 2008/09.

Governance

8. Climate change issues are integrated into what we do and how we work through our corporate publications including our [Annual report and accounts](#), [Public audit in Scotland 2023-28](#), and [Corporate Plan 2023-28](#).

9. We have governance and risk management arrangements for climate change and wider environmental sustainability to ensure that these issues are taken into account at every level of decision-making.

10. The roles and responsibilities of the groups involved in leading, managing and holding us to account for our environmental sustainability performance are set out in [Appendix 1 \(page 19\)](#).

1. Our environmental performance

Key messages

- 1 We have exceeded our interim emissions reduction target for 2024/25, as set out in our Environment, Sustainability and Biodiversity Plan 2021–2025.** During the period of our five-year plan, we have reduced our emissions by 33 per cent from pre-pandemic levels in 2019/20. This was achieved because business travel has not returned to pre-pandemic levels, as we continue to work in a hybrid setting. Business travel emissions in 2024/25 were 44 per cent less than our target for travel emissions by 2030.
- 2 Emissions from energy use in Audit Scotland's offices increased in 2024/25.** This is the result of a decision to increase the size of our office space in Glasgow to accommodate growing staff numbers based in the west of Scotland. We have reduced the size of our office space in Edinburgh. Emissions from the energy used by staff when they work from home also increased. Emissions from working from home are not currently included in our targets, but we do estimate and report them. We are working to improve our data on emissions arising from staff commuting to and from work.
- 3 Emissions levels are likely to remain steady in the medium term.** Although emissions in 2024/25 were 20 per cent lower than our interim target, emissions have risen gradually over the last five years as colleagues have returned to more typical patterns of working following the pandemic and we have increased the size of our Glasgow office. Looking ahead, we do

not anticipate any significant changes in emissions and will focus on stabilising current levels and reducing emissions where possible.

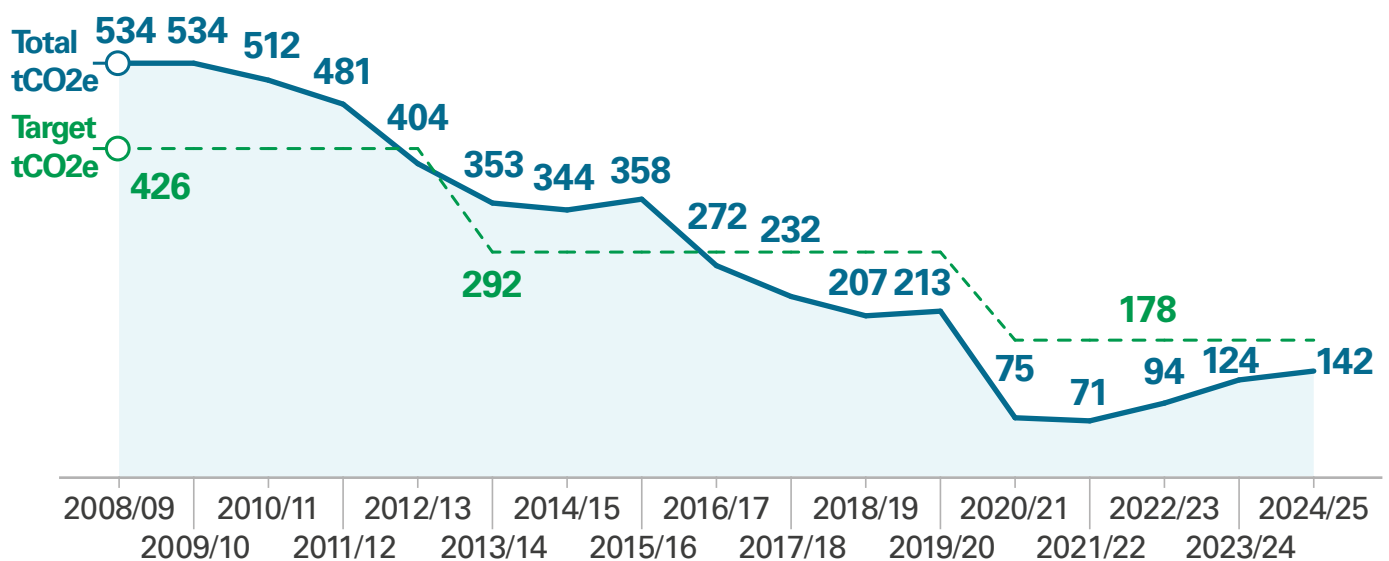
4 We are making progress towards our commitment to become a climate resilient organisation. In addition to reducing our emissions, Audit Scotland is taking action to integrate climate resilience into our corporate activity and audit work. During 2024/25, we self-assessed ourselves as meeting Level 1 of Adaptation Scotland's Climate Adaptation Capability Framework.

Overall emissions in 2024/25

Overall carbon emissions against targets

11. Performance against our targets to reduce total carbon emissions to date is shown in [Exhibit 1](#).

Exhibit 1. Carbon reduction since 2008 against targets



Notes:

1. In 2023 we corrected some previously reported figures following a review of our emissions data and included the updated figures in our 2022/23 annual report.
2. The graph does not include working from home emissions, as they are not included in our current targets.
3. We did not report on waste and recycling emissions between 2020/21 and 2022/23 as the majority of colleagues were working from home. In 2019/20, emissions were 7 tCO₂e.

Source: Audit Scotland

12. In 2024/25, the total for the emissions that are included in our carbon reduction target was 142 tCO₂e. This is 36 tCO₂e (20 per cent) lower than our target to achieve no more than 178 tCO₂e by 2024/25. It is 9 tCO₂e (7 per cent) higher than our current 2030 emissions reduction target to emit no more than 133 tCO₂e ([Exhibit 2, page 8](#)).

13. Achieving our 2024/25 target is due largely to business travel not returning to pre-pandemic levels, as hybrid working arrangements continue.

Exhibit 2.

Carbon footprint in 2024/25 compared to route map emissions reduction targets

Carbon emissions included in our carbon reduction targets		Actual 2024/25 tCO ₂ e	Target 2024/25 tCO ₂ e	Target 2029/30 tCO ₂ e
	Energy	103	79	65
	Business travel	35	92	63
	Waste and recycling	4	6	4
	Water	0.3	1	1
Total		142	178	133
	Working from home (not included in carbon reduction targets)	109	–	–

Notes:

1. A breakdown of the sources of the emissions in this exhibit can be found in [Appendix 2, page 21](#).
2. For transparency, we are including our working from home emissions in this report although they are not included in our current targets as set out in our [Environment, Sustainability and Biodiversity Plan 2021–25](#).

Source: Audit Scotland

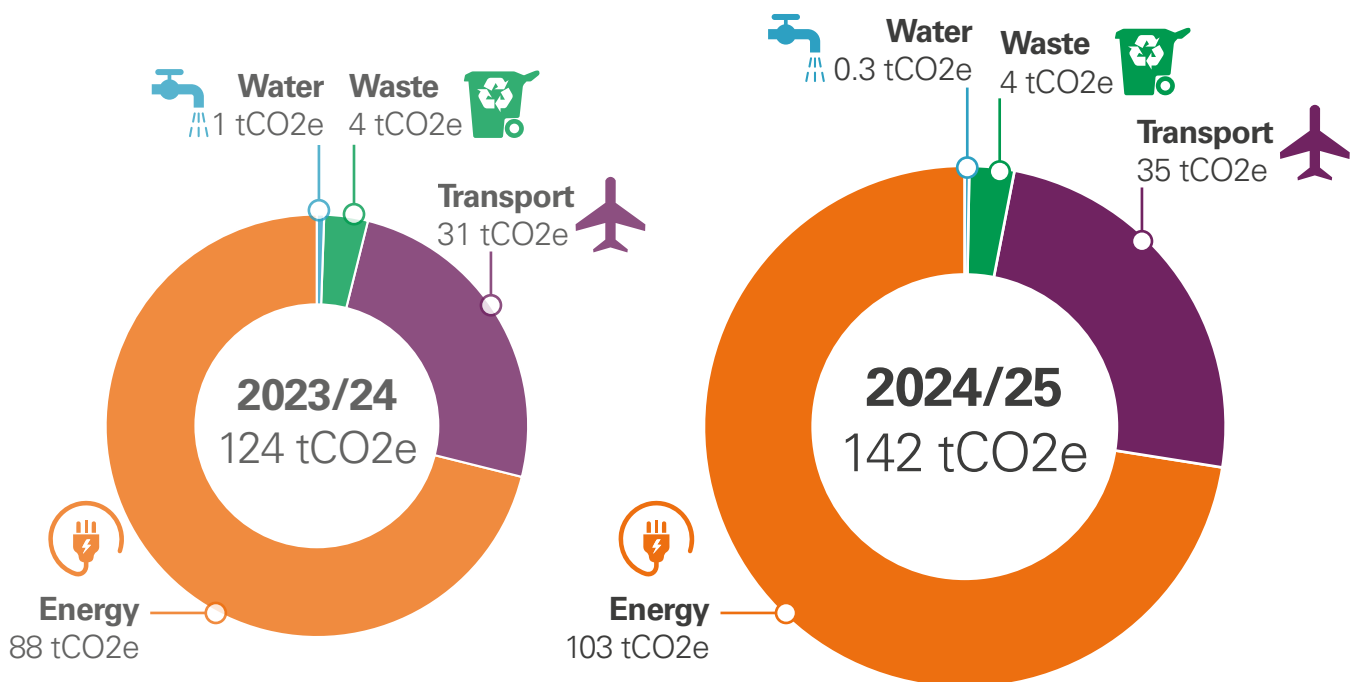
Change in emissions between 2023/24 and 2024/25

14. Although we have met our 2024/25 target, emissions included in the scope of our targets increased by 18 tCO₂e (14.5 per cent) between 2023/24 and 2024/25, as shown in [Exhibit 3 \(page 9\)](#).

15. This increase is primarily due to a rise in emissions from energy use and a slight increase in emissions from business travel. The increase means that, unlike last year, our emissions are now higher than our 2030 target. We recognise that, without stabilising and reducing emissions where possible, we will fail to meet this target.

Exhibit 3.

Carbon footprint in 2024/25 compared to last year



Source: Audit Scotland

Energy carbon emissions

Emissions from electricity and gas used in offices

Target: Reduce emissions from electricity and gas used in offices to no more than 79 tCO2e by 2024/25.

Performance to date: Our emissions from electricity and gas used in offices in 2024/25 were 103 tCO2e.

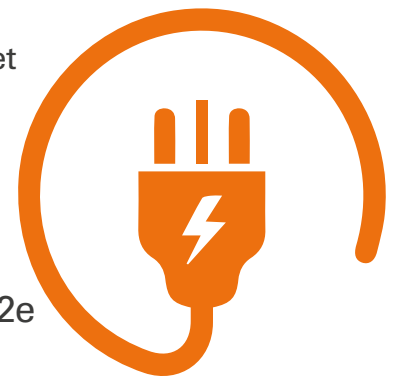
Summary: The changes to the sizes of our offices, since our targets were initially set, have resulted in an increase in the carbon emissions from the energy used in our offices of 15 tCO2e compared to 2023/24.

2024/25 target

79 tCO2e

2024/25

103 tCO2e



16. Compared to 2023/24, emissions from electricity use have decreased by 3 tCO2e but emissions from gas have increased by 18 tCO2e. This has been driven mainly by an increase in the size of our Glasgow office.

17. At the time of our last annual report, the increase to the size of our Glasgow office and reduction in the size of our Edinburgh office had only recently been finalised. The changes to our Glasgow office took effect earlier, and we started to experience an increase in emissions from energy use in 2023/24 as a result. We have seen a reduction in the gas and electricity used in the smaller Edinburgh office this year. However, overall, our emissions from gas and electricity use in our offices in 2024/25 are higher than in 2023/24.

18. While we have already made a number of changes to reduce energy consumption in our offices, there is still more that we can do in this area. We are continuing to explore options to change the remaining fluorescent lighting in our offices to LED bulbs, which would decrease energy consumption.

Emissions from electricity and gas used when staff work from home

19. Audit Scotland's targets do not currently include carbon emissions generated as a result of the gas and electricity used by staff when they work from home. However, we do estimate and report them.

20. Working from home emissions increased to 109 tCO₂e in 2024/25, compared to 99 tCO₂e in 2023/24. This is an estimate based on the number of whole-time equivalent colleagues and an estimated breakdown of hybrid working patterns. The number of colleagues rose by 14 (4 per cent) in 2024/25.

21. Although we report our working from home emissions, we do not routinely quantify the emissions generated by staff commuting to and from work. We are continuing to explore and test possible methodologies to help us understand the net carbon impact of working from home when both staff commuting and home energy emissions are taken into account.

Business travel carbon emissions

Business travel

Target: Reduce annual business travel carbon emissions to no more than 92 tCO₂e by 2024/25.

Performance to date: Our carbon emissions from business travel in 2024/25 were 35 tCO₂e, significantly below our target for 2024/25.

Summary: Compared to 2023/24, our carbon emissions increased by 4 tCO₂e. However, we are 70 per cent below our 2019/20 pre-pandemic levels.

2024/25 target

92 tCO₂e

2024/25

35 tCO₂e



22. Our business travel emissions increased between 2023/24 and 2024/25 by 15 per cent to 35 tCO₂e. Business travel emissions are 70 per cent below pre-pandemic levels of 118 tCO₂e.

23. Audit Scotland staff travelled 390,196 business kilometres in 2024/25 compared to 323,167 the previous year. Kilometres are measured across all transport modes, including car, rail and air. Business travel is still considerably less than pre-pandemic levels, when we travelled approximately one million kilometres a year.

24. Between 2023/24 and 2024/25, emissions from car travel decreased, while flight-related emissions increased by 28 per cent. The rise reflects a greater number of business flights taken over the past year, with domestic UK flights accounting for the largest proportion. The transport thematic working group is undertaking further analysis to distinguish flights taken for core audit activities from those related to other engagements, such as conferences and training events.

25. The overall reduction in business travel is due, to a large extent, to the shift to online meetings which has reduced the need to travel. Audit Scotland has invested in technology to support this, including enhanced hybrid meeting facilities. Colleagues are increasingly travelling to audit sites, but this remains significantly lower than pre-pandemic levels. Colleagues are giving careful consideration to whether business travel is necessary and for choosing the least carbon-intensive option when it is.

26. The transport thematic working group is actively promoting more sustainable travel practices in Audit Scotland. In collaboration with the energy use thematic group, it has conducted surveys to better understand emissions associated with colleagues' commuting to office sites. Thirty-seven per cent of respondents identified rail as their primary mode of transport for commuting to the office. Rail travel generally is more carbon friendly compared to using a car. Audit Scotland will conduct regular surveys to monitor shifts in commuting travel behaviours.

27. The transport thematic working group is currently reviewing how our office environments and organisational policies enable and encourage colleagues to cycle to work. As part of this assessment, the group is using Cycling Scotland's Cycling Friendly Employer programme to evaluate how effectively Audit Scotland promotes cycling as a sustainable commuting option.

28. Based on current trends in business travel, we have demonstrated that we are able to meet our 2030 target of emitting less than 63 tCO₂e per annum. Business travel is likely to fluctuate depending on need. The thematic working group will monitor trends closely, recognising that a reduction in emissions from business travel will be needed to meet our overall 2030 target to emit no more than 133 tCO₂e.

Waste, recycling and water carbon emissions

Waste

Target: Reduce waste and recycling carbon emissions to no more than 6 tCO₂e by 2024/25. (There is no carbon reduction target for water which has remained consistent at 1 tCO₂e for several years.)

Performance to date: Our waste and recycling carbon emissions in 2024/25 were 4 tCO₂e.

Summary: Emissions in 2024/25 are the same as in 2023/24 and below our target for 2024/25.

2024/25 target

6 tCO₂e

2024/25

4 tCO₂e



29. As a result of hybrid working, we have not returned to pre-pandemic levels of office waste and recycling emissions (7 tCO₂e in 2019/20).

30. We have established a thematic group to lead on activity related to waste and procurement. The group has worked with colleagues to implement several initiatives to minimise waste as much as possible. This includes reducing our stationery supplies and using glass milk bottles that are collected and reused. Based on this activity, we are confident we can maintain progress and meet our target of 4 tCO₂e by 2030.

Procurement carbon emissions

31. We focus on embedding sustainability into our procurement activity and we include sustainability clauses in our standard procurement terms and conditions. We are also committed to maximising the life of digital equipment as much as possible and recycling previous kit for reuse in other parts of the world.

32. To date we have not included supply chain emissions in our calculations. The thematic working group for waste and procurement is considering our approach to this.

Biodiversity and responding to the nature emergency

33. The Nature Conservation (Scotland) Act 2004 places a statutory duty on all public sector bodies in Scotland to further the conservation of biodiversity. The Wildlife and Natural Environment (Scotland) Act 2011 introduced a requirement for all public bodies to report publicly on their compliance with the biodiversity duty. Biodiversity duty reports are required every three years. Our most recent [biodiversity duty report](#) was published in December 2023.

34. Audit Scotland does not own or manage land and we therefore have limited opportunity to carry out activities which encourage biodiversity. However, we can support biodiversity through:

- reducing our carbon footprint
- reducing what we buy and the resources we use
- reducing the amount of pollution we put into the environment
- minimising waste and following the waste hierarchy
- highlighting biodiversity, where relevant, through our audit work.

35. We have a thematic working group focused on supporting biodiversity. The group led activity during 2024/25 to raise awareness of biodiversity. For example, we ran two staff-led litter pick events, which provided opportunities to connect employees with the local environment and highlight the impact of waste on biodiversity.

Building climate resilience

36. In addition to reducing our emissions, Audit Scotland has also made a commitment in its [Corporate Plan 2023–28](#) to make progress towards becoming climate resilient. This means thinking about how we will adapt and respond as an organisation in the face of ever-increasing climate change impacts and the disruption they bring. This includes the impact of floods, storms, heatwaves, droughts and wildfires. There are several groups and areas of activity within the organisation that are progressing work to build climate resilience.

37. Paramount to all of this is staff wellbeing. We know that the impacts of climate change may be felt unequally by different groups. Those with particular health conditions or who live in a flood risk area, for example, may require additional support. To ensure that these issues are taken into account, climate change considerations are included in our Health, Safety and Wellbeing Plan. Further work is under way to consider specific actions to support the climate resilience elements of this plan.

38. Risks to our operations as a result of extreme weather events are managed through our business continuity processes. These will continue to be reviewed and updated to ensure that the organisation is able to plan for, respond to and recover from climate impacts when they arise.

39. A climate resilience thematic working group has been established, which is focussed on mainstreaming climate resilience into our broader corporate activity. The group is using Adaptation Scotland's [Climate Adaptation Capability Framework](#) (ACF) to support this process. We will use the framework to drive change in the organisation in a way that makes the most effective use of limited resources. This means taking a proportionate and balanced approach, reflective of the size and nature of the organisation, and we will be transparent about this in our reporting.

We consider that we have now achieved Level 1 of the ACF ([Appendix 3](#)). We will aim to achieve Level 2 (intermediate) and Level 3 (advanced) by 2027/28, reaching full maturity (Level 4) by 2029/30.

40. We recognise that our biggest area of impact is through our auditing work ([Part 2](#)). A thematic group has been established to bring together colleagues that are leading on the development of our approach to auditing climate change. This group will consider how climate resilience might be included in our audits and other outputs moving forward. The group has also contributed to the Scottish Government's consultation for updated public sector guidance on climate change, including issues related to climate resilience.

Validation of figures

41. Audit Scotland has introduced an internal peer review process, which means that all data is peer reviewed and quantified by at least two people.

Looking ahead: leading our drive to net zero and climate resilience

42. The new climate change governance structure introduced in 2023 is now embedded in the organisation and the Green Future Strategic Group is a key corporate decision-making forum ([Appendix 1, page 19](#)).

43. The thematic working groups have been involved in activity throughout the year to promote actions to reduce emissions, support biodiversity and build climate resilience. The strategic group and auditing thematic group have also continued to contribute to the development of our approach to auditing climate change, to maximise the value of our work. Examples of thematic group activity are included throughout this report.

44. Audit Scotland is currently developing its new five-year climate change strategy for the period 2026–2030, which will be published in early 2026.

45. Over the next five years, we will work to improve our data to help inform target setting for the period beyond 2030. This includes building on work to estimate emissions from commuting patterns and aligning this with data on working from home emissions and energy use in our offices. We will use this information to ensure that our emissions reduction targets beyond 2030 are stretching yet realistic.

2. Auditing climate change

Key messages

- 1** Climate change will continue to feature in our performance audit work programme for the foreseeable future. We published one performance audit report specifically on climate change during 2024/25 and started work on other outputs to be published during 2025/26.
- 2** Climate change will increasingly become part of the annual audit of financial statements as public bodies are required to enhance their financial reporting disclosures on climate change. We have provided a range of materials to auditors during 2024/25 to support them in considering climate-related financial disclosures.
- 3** We have launched a new page on our [external website](#) that collates all our audit work on climate change in one place. This will help to raise awareness of our audit findings and share learning.

Our audit role

46. In January 2025, we published an update to [Auditing climate change: Our strategy](#), which outlines the role of public audit in this area and our approach to auditing climate change. It sets out our aim to hold public bodies to account and help drive change and improvement in how public bodies are working together and targeting resources to reduce emissions and build resilience to climate change.

47. We focus our attention on the areas where we can uniquely add the greatest value. Our approach focuses on:

- holding audited bodies to account for their actions and spend on climate change and offering constructive challenge
- holding audited bodies to account for climate-related disclosures in their annual accounts
- identifying and sharing learning, including good practice and areas for improvement.

Our audit work

48. During 2024/25, Audit Scotland published a report on [Sustainable transport](#) (January 2025). The report, on behalf of the Auditor General and Accounts Commission, examines the progress that the Scottish Government and councils are making towards the target to reduce car use. The report included a recommendation for the Scottish Government to clarify its commitment to reducing transport emissions through the car kilometre target as soon as possible. In March 2025, the Scottish Government announced that it was dropping the target to reduce car kilometres by 20 per cent by 2030. It will be working with COSLA to develop a revised target aligned with the next draft climate change plan.

49. We published a performance audit report on [Flooding in communities](#) in August 2025. The report, on behalf of the Auditor General and Accounts Commission, examines how well public bodies are working with each other and with communities to build resilience to flooding. This includes activity to avoid flooding where possible, but also supporting communities to prepare for, respond to and recover from flooding events. The report makes recommendations that aim to inform the further development of plans and actions to implement the Scottish Government's National Flood Resilience Strategy. The relevant Accountable Officers have accepted the recommendations in the report and are progressing them.

50. To reflect the work of the Auditor General and the Accounts Commission, Audit Scotland is developing a lessons learned output to draw together cross-cutting judgements, recommendations and learning from our audit reporting on climate change. It will highlight the elements that we see as important, and the improvements and changes we think are required, to support the public sector in delivering long-term climate change ambitions. We plan to publish this in March 2026 ([Transforming the approach to Climate Change: Lessons from public audit](#)).

51. We will continue to undertake performance audits that focus specifically on climate change policies and objectives. We also continue to integrate climate considerations into our wider work.

52. In anticipation of future accounting and auditing requirements relating to climate change, as part of the 2022/23 annual audit, all appointed auditors were asked to gather information on the arrangements for responding to climate change in public bodies. This included considering what targets, strategies and monitoring arrangements were in place, and the extent to which bodies were considering the impact of climate change on their financial statements. Auditors reported their findings in their 2022/23 annual audit reports, which were published during 2023/24.

53. During 2024/25, a review was completed of the information provided by auditors as part of the 2022/23 audit. We summarised the findings providing an overview across the public sector and a breakdown by sector, where appropriate. This provides information to help auditors:

- inform discussions on climate change with their audited bodies
- informally benchmark their audited body in the relevant sector
- identify where the audited body may be doing more than other bodies or where there is room for improvement.

54. We monitor the impact of our audit work, which helps to inform proposals for future work. We also use opportunities to speak at conferences, contribute to workshops and meet with external organisations to raise awareness of our audit findings and share learning.

55. We have launched a new [climate change topic page](#) on our website that collates all our audit work on climate change in one place. It also includes plans and reports on our organisational response to climate change and provides links to other relevant organisations.

Looking ahead: developing our audit approach

56. We continue to refine our audit methodology and approach in response to our learning and external developments, such as new legislation or standards. We have a thematic working group to coordinate activity across Audit Scotland with the aim of ensuring:

- we focus our audit work on climate change on the areas where we can uniquely add the greatest value
- that auditors are aware of climate-related accounting and disclosure requirements
- our auditors have the knowledge and skills required to undertake work on climate change.

57. Climate change considerations will increasingly become part of the annual audit of financial statements, as public bodies are required to enhance their financial reporting disclosures on climate change. Our Innovation and Quality team have prepared materials to support auditors in considering climate-related financial disclosures, for example:

- updates on Scottish Government guidance on sustainability-related disclosures in the financial statements
- briefing notes on the HM Treasury Task Force on Climate-related Financial Disclosures (TCFD) application guidance
- a summary of HM Treasury's good practice guide on sustainability disclosures in the annual report and accounts
- training materials on climate-related financial disclosure requirements and green budgeting
- a Good Practice Note that shares the findings from a review of climate change-related disclosures within the 2022/23 and 2023/24 annual accounts of a sample of Scottish public bodies. It is intended to act as a catalyst for public bodies to assess and enhance future climate-related disclosures.

58. Learning from others and sharing learning is integral to the development of our audit approach. We are supporting our colleagues by developing tools, guidance and training on auditing climate change. We continue to liaise with audit firms to benefit from their experience of auditing climate change in the private sector. We also participate in internal and external networks, to help identify, share and promote good practice and learning.

Appendix 1

Governance arrangements for climate change and environmental sustainability

Audit Scotland Board

Membership: The Auditor General for Scotland, the Chair of the Accounts Commission and three members appointed by the Scottish Commission for Public Audit.

Role: The board is responsible for the exercise of all functions of Audit Scotland. It exercises its powers and authorities through a Scheme of Delegation, which it determines and approves. Under the Scheme of Delegation, the board formally approves Audit Scotland's Climate Change Plan. It receives annual updates on performance against the plan's targets and objectives, thereby holding Audit Scotland to account for their performance.

Executive Team

Membership: The Auditor General for Scotland; Audit Scotland's Chief Operating Officer; the Controller of Audit; Executive Directors of Audit Services, Performance Audit and Best Value, and Innovation and Quality.

Role: Executive Team is responsible for embedding environmental considerations into decision-making, approving policies that include environmental dimensions, and scrutinising performance against environmental targets.

Green Future Strategic Group

Membership: Representatives from across all business groups.

Role: The Green Future Strategic Group has an important leadership role and is empowered to make strategic decisions that will influence our response to climate change and wider environmental issues. It coordinates and oversees relevant activity across the organisation and scrutinises Audit Scotland's performance.

Green Future Thematic Groups

Membership: Representatives from across all business groups.

Role: Sitting beneath the Green Future Strategic Group are six thematic working groups, each focusing on a key area of activity to help reduce Audit Scotland's environmental impact and develop our auditing approach (energy use, travel, procurement and waste, biodiversity, climate resilience and our audit approach). These groups report into the Green Future Strategic Group and provide information to help support decision-making and identify risks.

Business groups

(Audit Services, Performance Audit and Best Value, Innovation and Quality, and Corporate Services)

Role: Audit Scotland's business groups are pivotal in ensuring that Audit Scotland meets its climate change obligations and continuously improves its environmental performance. It is through the actions of all staff that we can make the greatest difference.

Appendix 2

Sources of Audit Scotland's carbon emissions 2024/25

Category	CO2 emissions (tCO2e)
Energy use	
Natural gas	71
Grid electricity	32
Working from home	109 (not included in targets)
Travel	
Rail	9
Car travel	10
Flights – domestic	11
Flights – short haul	3
Taxi	1
Waste and recycling	
Refuse to landfill	3
Recycling	1
Water	
Water – treatment and supply	0.3
Total	142 (251 including working from home emissions)

Note: Emissions from business travel total 35 tCO2e after rounding up.

Appendix 3

Actions taken to achieve Level 1 of Adaptation Scotland's Climate Adaptation Capability Framework.

Action	Status
LEARN about Scotland's changing climate and impacts	Complete
CONSIDER how adaptation fits with your organisation's objectives	Complete
CONSIDER how you contribute to Scotland's adaptation outcomes	Complete
DEFINE your objectives and opportunities for joined up working	Complete
DEVELOP understanding of climate risk and vulnerability	Complete
IDENTIFY resources already available for adaptation	Complete
IDENTIFY existing adaptation work within your organisation	Complete
IDENTIFY relevant groups, partnerships and forums	Complete
RECORD and CONSIDER the impact of recent weather events on your organisation	Partial – we do not systematically record events or impacts but we can highlight recent events across Scotland and consider likely impacts on staff. Further action will be kept under review.
IDENTIFY key internal stakeholders for adaptation	Complete
DEFINE strategic adaptation outcomes and/or vision	Complete
JOIN/PARTICIPATE in relevant professional and adaptation networks	Complete

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