

Scope

Transforming the approach to Climate Change

Lessons from public audit



Prepared by Audit Scotland
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Background

The Scottish Government and the Convention of Scottish Local Authorities (COSLA) recognise climate change as one of the biggest threats to communities across Scotland and have committed to reducing greenhouse gas emissions. At an international level, the United Nations has called climate change the defining issue of our time. The Scottish Government acknowledges that some changes to the climate in Scotland are already taking place. This will mean changes to Scotland's weather patterns with significant impacts on society, the economy and the environment.

The Scottish Government has a legally binding target of achieving net zero emissions by 2045, five years earlier than the rest of the UK. It has also set out actions to help build

resilience to the unavoidable impacts of climate change.

Climate change spans most areas of public policy and huge amounts of public money will be invested in activity to tackle climate change. Responding effectively to a challenge as complex as climate change requires a whole-systems approach and effective collaboration across public bodies.

Why this output is important

Audit Scotland is uniquely placed to examine the economy, efficiency and effectiveness of climate change activity across the Scottish public sector, on behalf of the Auditor General and Accounts Commission.

Since the Scottish Government declared a climate emergency in 2019, the Auditor General and Accounts Commission have published several reports assessing how

public bodies are responding to tackle climate change and the challenges it will present, and how public money is being used to help achieve Scotland's climate change ambitions. Reports have included:

- [Scotland's councils' approach to addressing climate change](#)
- [How the Scottish Government is set up to deliver climate change goals](#)
- [Decarbonising heat in homes](#)
- [Sustainable transport](#)
- [Flooding in communities: Moving towards flood resilience](#)
- Specific consideration of climate change arrangements in the 2022/23 annual audits and Best Value thematic work
- A joint report with the other UK audit agencies on [Approaches to achieving net zero across the UK](#).

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.

What this output will look at

The output will be based on audit findings and judgements on climate change from published performance audits. It will also draw on findings from Best Value thematic reports and a sample of individual public bodies' annual audit reports. The sample will cover a broad cross-section of audited bodies

of different sizes and types, including councils, NHS boards, colleges, the Scottish Government and central government bodies.

The output will not present new evidence or make new recommendations.

What we want to happen as a result

The aim of this output is to help public bodies, their partners and the wider public to better understand the elements that are supporting progress, the barriers that are hindering progress, and the areas where improvements are needed to help public bodies address the challenges they face in tackling climate change.

Timetable

We plan to publish the output in March 2026.

Contact

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