

Climate change plan

2026–30



 AUDIT SCOTLAND

Prepared by Audit Scotland
January 2026

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Accessibility

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

Introduction

Purpose

1. This plan sets out Audit Scotland's organisational response to climate change, including reducing our carbon emissions, over the five years to 2030.

Our organisation

2. 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.

3. Audit Scotland aims to manage its own operations in a way that minimises our negative environmental impact and enhances our positive impact, wherever possible. We are committed to reducing our emissions as much as possible. However, as a relatively small organisation that does not own any buildings or land, we have limited control over the main source of our emissions, which is the energy used in our offices.

4. 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](#).

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

Performance to date

6. Audit Scotland published its [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, including interim targets against the baseline year 2008/09. The plan introduced a focus on reaching net zero by 2030, which was based on:

- reducing emissions to no more than 133 tCO₂e by 2030 (75 per cent reduction from 2008/09 baseline)
- using offsetting measures, such as tree planting, to deliver the remaining level of emission reductions required (25 per cent)
- further offsetting to eliminate the effects of activities which we previously excluded from the scope of our carbon emissions, such as commuting and working from home.

7. We reduced our emission levels by 73 per cent between our baseline year of 2008/09 and 2024/25. During the period of the five-year plan, we reduced our emission levels by 33 per cent, from 213 tonnes of carbon dioxide-equivalent (tCO₂e) in 2019/20 to 142 tCO₂e in 2024/25. This exceeded our interim emissions reduction target of 178 tCO₂e by 2024/25.

8. We report on our performance against our climate change objectives and targets annually. All these reports can be found on our website:

[Climate change](#).

Our pathway to 2030

We can have most influence through our audit work

9. 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. We aim to maximise our positive environmental impact through our audit work.

10. Our aim is to hold public bodies to account and help drive change and improvement in how they are working together and targeting resources to reduce emissions and build resilience to climate change. We do this in a variety of ways, for example:

- The recommendations in our report on [How the Scottish Government is set up to deliver climate change goals](#) led to more transparent governance arrangements and more active monitoring and management of risks.
- A Good Practice Note based on our review of climate change-related disclosures in the annual accounts of audited bodies acted as a catalyst for public bodies to assess and enhance future climate-related disclosures.
- We use opportunities to speak at conferences, contribute to workshops and meet with external organisations to raise awareness of our audit findings and share learning.

11. Our approach to auditing climate change is set out in our [Auditing climate change strategy 2024](#). We will continue to refine our approach to ensure we focus our audit work on climate change on the areas where we can uniquely add the greatest value.

We are working to further integrate climate change issues into what we do and how we work

12. We will continue to review, and where necessary amend, our corporate governance and management arrangements for climate change, to ensure they remain effective in leading, managing and holding us to account for our organisational performance.

13. We will continue to build climate considerations into our strategic decision-making, including asking our Executive Team to consider the climate and environmental implications of any decisions they make.

14. We are encouraging and supporting colleagues to make informed choices about their own behaviours, by sharing information and promoting positive behaviours.

15. We commit to being transparent about our performance, the implications of choices we make, and the challenges we face in reducing emissions.

16. We are taking a proportionate approach in our response to climate change, ensuring that we continue to work in the most efficient and effective way and that any activity provides value for money.

Our focus now is on maintaining our current position and reducing emissions where possible

17. We have made good progress in reducing our emissions, but further significant reductions are unlikely. Our two main areas of emissions are currently energy use and business travel.

18. Energy use in the office space we lease is the biggest source of our emissions. Although we have reduced our office space in Edinburgh, the decision to increase our office space in Glasgow has increased our emissions from energy use. We can take direct action to minimise electricity use and work with the landlord on measures to reduce the need for heating, but we have no control over the gas heating systems. We are therefore unlikely to achieve any significant reductions in emissions from energy use over the next five years.

19. We have successfully maintained reduced levels of business travel through continued hybrid working following the pandemic, and therefore the resulting emissions remain significantly lower than pre-pandemic levels. There is a need for some business travel to allow us to fulfil our role and responsibilities effectively, and so significant reductions in travel emissions in future are unlikely. We are, however, aiming to at least maintain our 2024/25 level of emissions from business travel, and to reduce them further where possible.

We are aiming to meet our existing target to reduce emissions by 75 per cent by 2030

20. To meet our existing target to reduce emissions to no more than 133 tCO₂e by 2030, we need to decrease our emissions by 9 tCO₂e over the next five years.

21. There is a range of activity that we anticipate will help us to maintain, and ideally reduce, our emissions. We have varying degrees of control over these activities, which include the following:

- Reviewing methodology and data collection for car emissions to allow accurate collection of the volume of electric/hybrid cars used for business travel.
- Encouraging staff to prioritise train travel over flights where possible, and review opportunities to reduce flights (in particular those for non-audit delivery and to destinations outside the UK).
- Undertaking climate impact assessments on policies and decisions, to identify opportunities for reductions in emissions.
- Liaising with our landlords over the potential for making our office spaces more energy efficient and/or decarbonising our heating systems.
- Relying on the further decarbonisation of the electricity grid.

22. We will focus on reducing emissions from business travel, which is the one area we have most direct control and influence over. This will be challenging and will be influenced by audit requirements and the extent to which colleagues need to travel to audit sites.

23. [Exhibit 1](#) sets out one potential route to reaching our overall target of 133 tCO₂e by 2030. It assumes that we stabilise emissions from energy use, and that colleagues increasingly drive electric vehicles and choose rail over flights where possible. However, it is not the only way we could achieve our target, and may be influenced by developments outside our control, such as technological advances.

Exhibit 1

Potential route to achieving emissions reductions to 2029/30 by source

Tonnes CO ₂ equivalent			
Source of emissions	Baseline year (2008/09)	Progress to date (2024/25)	Target date (2029/30)
Energy use in buildings	308	103	102
Business travel	216	35	28
Waste	8	4	3
Water	2	0.3	0.3
Total	534	142	133

Source: Audit Scotland

24. Although not included in our 2030 emissions reduction target, we will continue to improve our data on emissions from home working and staff commuting and will report on this annually.

25. Over the next five years, we will work to improve our data to help inform target setting for the period beyond 2030. We will use this information to ensure that our future emissions reduction targets are stretching yet realistic.

We have decided not to offset the remaining 25 per cent of emissions

26. We will maintain our ambition to get as close to net zero emissions as possible by doing as much as we can to reduce our emissions by 2030, but we will not offset any residual emissions.

27. We recognise that this means we will not achieve the ambition set out in our previous climate change plan to be net zero by 2030.

28. This represents a strategic shift from our previous net zero ambition. While we remain committed to maximising emissions reductions, we have reassessed the feasibility and appropriateness of offsetting in the context of the wider public sector.

29. We have made this decision, taking into account guidance to public bodies, potential ethical implications and the need to ensure best use of public money. We will continue to consider guidance to the public sector on offsetting measures.

We remain committed to becoming climate resilient and supporting biodiversity

30. Audit Scotland has 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.

31. We will use Adaptation Scotland's [Climate Adaptation Capability Framework](#) (ACF) to drive change in the organisation. We will take a proportionate and balanced approach, reflective of the size and nature of our organisation. We are aiming to achieve Level 2 (intermediate) and Level 3 (advanced) of the ACF by 2027/28, and to reach full maturity (Level 4) by 2029/30.

32. As Audit Scotland does not own or manage land, we have limited opportunity to carry out activities which encourage biodiversity. However, we will continue to encourage volunteering activity among colleagues to support biodiversity.

Our approach will continue to evolve in response to external developments

33. There are many unknown factors at a national level that may emerge over the period of our five-year strategy, which could have an impact on our emissions (both positively and negatively).

34. This includes further decarbonisation of the electricity grid, new technologies (eg, IT equipment, heating systems, cars), the use of Artificial Intelligence, and changes made by providers in our supply chain.

35. As a public body, our approach will also be influenced by our budget and ensuring best use of public money.

36. While this plan sets out indicative targets for reducing emissions over the next five years, we will review our approach annually and update our plan in response to any significant developments, if necessary.

Appendix

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.

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Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN

Phone: 0131 625 1500

www.audit.scot

ISBN 978 1 918486 00 1