

# Transforming the approach to climate change

Lessons from public audit



 AUDIT SCOTLAND

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# Contents

Introduction	3
Key challenges for Scotland's public sector	5
Leadership and collaboration	6
Planning for delivery	10
Financial planning	13
Governance	16
Public engagement	19
Questions for public bodies	22
Evidence base	24



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# Introduction

## Context

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.

Progress towards climate change commitments and targets in key areas has been slow, for example on decarbonising heat in homes and reducing car use. In 2024, the Scottish Government dropped its interim target to reduce emissions by 75 per cent by 2030, following advice by the UK's Climate Change Committee that the target was no longer credible.

The Scottish Parliament passed legislation in November 2024 that replaced statutory annual and interim emissions reduction targets with a five-year carbon budget approach. The first carbon budget covers the period 2026–2030. The Scottish Government published a draft updated Climate Change Plan in November 2025, setting out how it intends to achieve its emission reduction goals over the first three carbon budget periods, to 2040.

Our audit work has shown that climate change is a complex challenge that spans most areas of public policy. Huge amounts of public money will be invested in activity to tackle and adapt to it. It requires a transformation in approach to enable effective cross-sector collaboration over several years. This applies to public bodies' role in implementing national policies and delivering services, as well as how they manage their own environmental impact.

## Public audit and climate change

Audit Scotland is uniquely placed to examine the efficiency and effectiveness of climate change activity across the Scottish public sector, on behalf of the Auditor General and Accounts Commission. Our approach is set out in our strategy for [auditing climate change](#).

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 climate change and the challenges it will present, and how public money is being used to help achieve Scotland's climate change ambitions. All our work on climate change can be found on the [climate change page](#) on our website.

## Identifying lessons from our work

We have reviewed the audit findings, judgements and recommendations on climate change from performance audits, Best Value thematic reports and a sample of individual public bodies' annual audit reports (see the section, [Evidence base \(page 24\)](#) for more details).

We have identified the elements that auditors have highlighted as hindering and supporting progress, and the areas where improvements are needed to help the public sector address the challenges it faces in tackling climate change.

By bringing together learning from across our audit work, and spotlighting examples of public bodies' approaches to tackling climate change, we aim to help drive change and improvement and support the Scottish public sector in delivering its long-term climate change ambitions.

## Supporting improvement

We have identified five common challenges that are relevant to individual public bodies and the wider public sector. Taken together, they form the building blocks of a whole-system approach to addressing climate change – both reducing emissions and adapting to the impacts of climate change.

The themes are interlinked, with progress in one area relying on others. For example:

- Leadership and collaboration + governance:**  
 decisions on climate-related policy and strategic direction will be difficult to implement effectively without clear governance arrangements for effective cross-public sector working.
- Planning for delivery + financial planning:**  
 action plans and goals will not be delivered without clear and effective financial plans to support them.
- Leadership and collaboration + public engagement:**  
 successful policy implementation needs effective engagement with individuals and communities to help shape shared priorities, and to deliver the behaviour change required to achieve long-term climate ambitions.



We have included examples of positive approaches by public bodies identified through our audit work. We have also included [Questions for public bodies \(page 22\)](#) that may help public sector leaders to reflect on their organisation's readiness to address key delivery challenges and identify areas for improvement.

# Key challenges for Scotland's public sector



**Our audit programme over the last four years has identified five key areas of challenge that the public sector needs to address to ensure an effective approach to tackling climate change.**

The challenges are interlinked and need to be considered together, taking a whole-system approach to ensure each element is working effectively to support the others.



**Click on each challenge to read more about the findings from our audit work and what needs to happen next.**



# Leadership and collaboration

## Why it's important

**A long-term, whole-system approach to achieving national climate change goals is needed, involving the Scottish Government, councils and public bodies, the UK Government and other devolved administrations, the private sector, third sector organisations and individuals.**

The causes and consequences of climate change extend across multiple sectors and policy areas. Because of this, strong leadership and joined up working within and between public bodies and their partners is essential for making sustained progress. It also offers opportunities to share knowledge, skills and resources.

## What we've found

**A lack of strategic leadership and barriers to effective collaboration are hindering sustained progress towards Scotland's climate change ambitions at a national and local authority level.**

Our performance audits have highlighted that strong strategic and collaborative leadership is needed to reduce emissions and build resilience to the impacts of climate change. Ministers, public bodies and local leaders must work together to provide a clear long-term vision for specific climate change policies. This helps to create a shared understanding of what partners are aiming for over the long term.

Achieving long-term climate change goals rests on several key pillars, with complex interdependencies and multiple stakeholders. Our audit work has highlighted the important leadership role of the Scottish Government, councils and COSLA in coordinating activity across these pillars and stakeholders. This involves collaborating across different levels of government (local, Scottish and UK) and across sectors (public, private and third sectors).

For example, we have reported that to deliver actions successfully to reduce emissions from heating in homes, the Scottish Government needs to collaborate with the UK Government to address challenges



with energy infrastructure and energy pricing. It also needs to collaborate with the private sector to develop and roll out financial products that will support people in overcoming affordability challenges to changing how they heat their homes.

Leadership may also involve taking difficult and potentially unpopular decisions. For example, we found that a lack of leadership from the Scottish Government resulted in minimal progress to reduce car use. The Scottish Government regularly delayed taking important decisions to deliver its target to reduce car kilometres driven, which affected the actions of other public bodies.

## Making unpopular decisions: Aberdeen city bus gates

Measures to prioritise bus travel in Aberdeen city centre have faced strong opposition but have resulted in improvements in bus journey times. Aberdeen City Council introduced three additional bus gates to the city centre in 2023. The aim of the gates was to establish a priority route for buses that would reduce the non-essential traffic travelling through the city centre, seeking to reduce bus journey times, improve punctuality, and provide an improved environment for pedestrians and cyclists.



Source: [Sustainable transport](#), Audit Scotland, January 2025

There are good examples of joint working across the public sector, such as local partnerships to reduce flood risk.

## Joint working: Metropolitan Glasgow Strategic Drainage Partnership

The MGSDP is a partnership between Glasgow City Council, Scottish Water, Scottish Environment Protection Agency (SEPA), Scottish Canals, NatureScot, Housing Associations and Glasgow City Region City Deal partners. The group aims to reduce flood risk, improve river water quality, support economic development, and protect and improve natural environments. Its remit is wide ranging, including supporting policy development, supporting the development and implementation of flood risk management planning, and enabling partners to deliver collaborative projects on the ground.



Source: [Flooding in communities: Moving towards flood resilience \(Case studies\)](#), Audit Scotland, August 2025

However, common barriers to effective collaboration identified in our audit work include:

- **Limited alignment across policy areas:** differing priorities across levels of government or sectors may mean that opportunities are missed to deliver policies in the most efficient way, minimise duplicated effort and realise co-benefits.
- **Ambiguities and gaps in roles and responsibilities:** lack of clarity on who is responsible for what presents a risk that important areas of activity are missed, or activities are duplicated. It can also create inconsistencies in the type and extent of action taken by different organisations.
- **Insufficient workforce capacity and skills:** not having enough staff or people with specific skills can limit opportunities for public bodies to collaborate effectively and participate in partnership initiatives, as they are required to focus on 'core' activities.
- **Insufficient resources:** public bodies face competing demands for resources and increased financial pressures, which can limit how much they invest individually in activity to tackle climate change.

## What needs to happen

### A culture of collaborative leadership is needed to support the public sector's approach to tackling climate change.

Public bodies need to demonstrate stronger collaborative leadership and better joined up working within organisations and across the public sector.

All levels of government and public bodies need to improve how they work together, and with partners and communities, to develop and deliver effective climate policies.

Climate change challenges require action across both geographic boundaries and devolved and reserved policy areas. This calls for effective engagement between the Scottish Government and the UK Government, and other devolved national administrations.

A collaborative leadership approach to achieving climate change goals and wider co-benefits can be supported through:

- **Identifying shared long-term goals and strategic objectives** to help provide certainty on direction of travel to public bodies, private sector investors, businesses, communities and individuals.
- **Aligning policies that have shared priorities** to help identify opportunities to use financial and other resources more efficiently.

- **Combining resources and sharing services** where it is more efficient to do so.
- **Clarifying roles and responsibilities** and addressing gaps in skills and capacity to ensure these roles can be fulfilled.
- **Sharing learning and good practice** to support continuous improvement and ensure sustained progress.



# Planning for delivery

## Why it's important

**Achieving climate objectives and realising joint benefits requires effective coordination of policies, actions, funding and other resources that contribute collectively towards climate goals.**

Detailed delivery plans are essential for coordinating and targeting public bodies' activities across the five common challenge areas we have identified. Effective delivery plans provide clarity and detail on how and when bodies will resource and implement actions to achieve climate change goals, and the expected impacts.

Building climate considerations into public bodies' decision-making can help decision-makers to understand the individual and collective impact of policies and activities on climate goals, such as emissions reductions. It can also help to identify any gaps between what is needed and what is currently in place to achieve these goals. This supports informed decision-making about what actions are needed and how they can be delivered.

## What we've found

**There is a lack of clarity over how strategies will be implemented and resourced. Climate change considerations are not yet fully integrated into strategic decision-making.**

Our performance audit reports have highlighted a lack of detailed delivery plans to support strategic decisions and long-term strategies. This means there is insufficient clarity and transparency over the steps that need to be taken to deliver action, who needs to work together to make it happen, what it will cost, and what the anticipated impact of that activity and spend is. This creates a high risk that the action needed will not happen at the scale and speed required.

We have reported that councils and the Scottish Government have more to do to fully embed climate change considerations into policy, financial and operational decision-making. This is likely to require shifting the focus from actions that might be considered as specifically climate change



related towards considering climate change as a feature of all activity. This can be challenging due to financial and workforce constraints, where climate action is competing with other areas for funding and staff. It is also hindered by a lack of access to data on the potential or actual impact of policies and spending on climate objectives.

The Scottish Government, public bodies and councils have identified issues relating to workforce capacity and capability as key challenges in implementing climate change policies. Identifying any gaps between ambition and planned action can help decision-makers make more informed choices about how they are prioritising spend and using resources, and to focus activity where it is most needed.

## What needs to happen

### Public bodies need to ensure policies and strategies are supported by detailed delivery plans and appropriate resources, and to integrate climate considerations into decision-making processes.

Effective planning for the delivery of climate change policies and strategies includes the following:

- **Planning for the short and longer term**, ensuring plans are kept under review and updated as necessary.
- Ensuring policies and strategies at all levels are underpinned by **clear, detailed delivery plans**, which include the elements set out on [page 12](#).
- **Assessing the resources needed** to deliver objectives, identifying any gaps in capacity and skills and developing actions to address them (including potential opportunities to share resources), and keeping resource requirements under review.
- Considering **contingency measures** to address unforeseen developments such as challenges to delivery timelines or availability of resources.

Climate change considerations need to be integrated into public bodies' decision-making at all levels and in all areas of planning and operational delivery – not just in those that are specifically focused on the environment.

This includes embedding arrangements to ensure that the potential impact of all policies on climate change goals, in the short and longer term, is considered fully in decision-making.

## Key elements of effective delivery plans

	<b>Specific actions</b>	Including a clear indication of how the actions will progress the strategic aims.
	<b>Timescales</b>	Attaching specific timescales and dates for the implementation of specific actions.
	<b>Roles and responsibilities</b>	Setting this out clearly so individuals and organisations responsible for strategic delivery and wider stakeholders fully understand who will deliver the activities in the plan.
	<b>Governance and accountability structures</b>	Clarifying the arrangements that will support effective collaboration and decision-making where multiple partners are involved, and ensure delivery of the strategy or policy aims.
	<b>Resources</b>	Setting out clearly how the strategic aims and supporting actions will be funded for the length of the planned activity.
	<b>Targets and indicators</b>	Setting specific targets to underpin the long-term vision with indicators to measure progress.
	<b>Monitoring progress</b>	Putting arrangements in place for monitoring and reporting on progress against targets and indicators and for assessing the impact of actions in the plan.
	<b>Regular review</b>	Setting out how regularly the plan will be reviewed and refreshed, to support improvements and to be able to respond to changing circumstances.



# Financial planning

## Why it's important

**In an increasingly difficult financial environment, leaders need to fully understand the impact of spending decisions on climate change goals, and provide certainty about when and how investment will be funded.**

Achieving net zero and building resilience to the impacts of climate change will require large and sustained investment over time. However, pressures on public finances are impacting on public bodies' delivery of the long-term actions that are needed to deliver climate change objectives. For example, decarbonising buildings and transport requires investment up front to reduce emissions, even if they deliver cost savings in the longer term.

## What we've found

**Greater transparency is needed about how specific policies and public spending are expected to contribute towards climate targets and goals.**

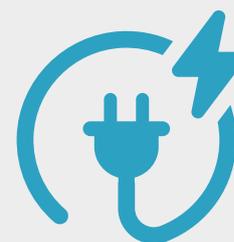
Our audit work has highlighted significant barriers to effective financial planning for climate change activity. This includes uncertainty over sources and levels of public funding over the longer term, and the challenges presented by annual budgeting processes to long-term investment planning. We have also reported on gaps in public bodies' monitoring of the impacts and value for money provided by their climate-related spending.

There is not yet enough information to help decision-makers fully understand the implications of spending choices on climate goals and whether they offer value for money.

Financial pressures pose a risk to climate change ambitions not being realised, as actions and investments may not be affordable. Decisions on future public investment will be made in the context of limited public resources and competing spending priorities. However, failure to act early enough will increase costs in future years. There are difficult choices to be made and this requires strong leadership.



## Investing in emissions reduction: Decarbonising The Highland Council's fleet



Climate change considerations are being built into the asset management plans of organisations, for example through changing vehicle fleets to more carbon friendly models or planning building upgrades. The Highland Council is working toward decarbonisation of its fleet and accelerating the transition to low carbon transport for the council and communities. This includes the introduction of electric charge points within a 30-mile radius across the Highland region.

Source: [The Highland Council annual audit report 2022/23](#), Audit Scotland, August 2024

## Securing private finance: Green Heat Finance Taskforce



The financial market for supporting the decarbonisation of heat in homes is in its early stages. Due to the complexities of changing heating systems and lack of demand to date, there is a higher perceived risk to these investments, which is preventing market growth.

The Scottish Government set up the Green Heat Finance Taskforce at the start of 2022. It was a partnership between the Scottish public sector, heat decarbonisation experts and the financial sector. It aimed to explore potential new innovative financing mechanisms for both at-scale and individual level investment. The Taskforce published its second and final report in April 2025 following completion of its work.

Source: [Decarbonising heat in homes](#), Audit Scotland, February 2024

### What needs to happen

**Public spending over the short and long term, needs to be aligned more clearly with climate change priorities while ensuring it offers value for money.**

Public bodies' financial and policy decisions around climate change and net zero must be aligned, supported by strong, focused leadership. Given the scale of the spending required, investment from the private sector

and individuals will be necessary. The public sector has an important role in creating the conditions to secure private finance to enable businesses and people to make the changes required to achieve climate goals, for example purchasing flood protection measures for their home or changing their home heating system.

Considerations to support public bodies' financial planning for climate change include:

- Identifying how best to **target spending** on the areas that will have the most impact on emissions reduction and climate adaptation, while ensuring value for money.
- Developing **clear financial plans and budgets** for climate-related activity that consider the long-term investment needed to deliver climate goals and set out how interventions will be funded.
- Allowing for **flexibility in budgeting**, recognising that climate change related projects can be complex and cut across policy areas and budget periods, and the required spending can be difficult to predict.
- **Monitoring the impact of spending** and the value for money achieved, and making better use of this information (and other data) to help inform spending decisions.



# Governance

## Why it's important

**Clear and effective governance and risk management is essential to ensure bodies are well managed and have arrangements in place to work together to deliver climate change plans effectively.**

This is particularly important for climate change, as it is an extremely complex area that requires collaboration and coordination of actions across policy areas and governance levels over extended periods of time.

It is essential that climate change plans and objectives are supported by robust and comprehensive governance arrangements. These arrangements may be at an individual organisation level, local area level, or across sectors. They are needed to provide a solid basis for delivery, minimise duplication of effort, and to support transparency and accountability. Governance and risk management arrangements that are not fully developed and relevant could increase the chances of climate change objectives not being achieved.

## What we've found

**The Scottish Government and public bodies need to ensure that governance arrangements support and reward collaboration, provide effective oversight for programmes of work to tackle climate change, and that risks are effectively identified and managed.**

Our audit work has found that governance arrangements for tackling climate change in the public sector vary in their clarity and fitness for purpose. For example, performance audits have highlighted:

- **Unclear roles and responsibilities:** a lack of clarity on how the remits and work of different governance groups fit together to ensure a coordinated approach leads to a risk of duplication and inconsistency.



- **Weaknesses in performance monitoring, evaluation and reporting arrangements, and performance management:** inconsistent or infrequent reporting, alongside gaps in performance monitoring, make it difficult to obtain assurance on progress.
- **Underdeveloped risk identification and management:** a lack of clarity on the evidence used to inform risk assessments and proposed responses increases the chances of necessary actions being missed and climate change and net zero objectives not being achieved.

## Different types of governance arrangements for climate change

There are examples of public bodies establishing climate change specific committees to develop internal climate policy and using partnerships and working groups to oversee the delivery of climate policy across partners.



- NHS Dumfries and Galloway established a Climate Emergency and Sustainability (CES) Programme Board which reports to its Performance and Resources Committee. The CES Programme Board helps the NHS board meet its duties to tackle climate change.
- Clackmannanshire Council established clear governance arrangements with a Climate Emergency Board and put good links in place to involve communities in the decision-making process. Five Climate Change Forums were set up to support community engagement and promote sustainability across the council area.
- The Scottish Government has established the Flood Resilience Strategy Implementation Governance Group to oversee implementation of the National Flood Resilience Strategy. The group includes representatives from the Scottish Government, COSLA, SEPA, Public Health Scotland, Scottish Flood Forum, insurance organisations and other key public bodies and partners.

Source: [NHS Dumfries and Galloway annual audit 2022/23](#), Audit Scotland, March 2024; [Clackmannanshire Council annual audit 2022/23](#), Audit Scotland, September 2024; [Flooding in communities: Moving towards flood resilience](#), Audit Scotland, August 2025

## What needs to happen

### Public bodies need to establish clear and comprehensive governance arrangements for climate change activity that fit with their wider decision-making arrangements.

Good governance arrangements support policy, planning and financial decision-making, help identify and address risks to success, and support transparency and accountability. All bodies must keep governance arrangements under review to ensure they remain fit for purpose.

In ensuring the fundamental elements of good governance are applied to climate change arrangements, public bodies should aim to:

- **Integrate climate change considerations** into existing governance and business processes and decision-making mechanisms.
- **Establish tailored governance arrangements** for specific large programmes of work to ensure effective oversight.
- **Align climate change-related governance groups** effectively with each other, and with wider corporate governance arrangements.
- **Establish clear and distinct roles and remits** for climate change groups and individuals, with up-to-date documentation.
- **Provide clear reporting lines and escalation procedures** between governance groups.
- **Establish effective monitoring, evaluation and reporting arrangements** with clear indicators to support active performance management.
- **Ensure that all climate change risks are effectively identified and managed**, track progress against actions to manage the risks, and escalate risks where necessary.



# Public engagement

## Why it's important

**Meaningful public engagement is challenging. But it is necessary to help businesses and communities prepare for the effects of climate change, to contribute to the design and delivery of climate change actions, and for successful delivery of the public sector's climate change response.**

The effects of climate change, and public bodies' decisions and actions in response, impact on businesses and communities. Actions by individuals and changes in behaviour will also be required to achieve Scotland's climate change objectives. Effective engagement with businesses and communities by public bodies is key to achieving this.

## What we've found

**Public bodies have identified climate change as a priority area for engagement with communities. However, the effectiveness of public bodies' approaches to this varies.**

Public engagement on climate change generally aims to:

- **Inform** people and communities about climate change and plans to respond to its impacts. This includes raising awareness of the changes people will need to make to help reduce Scotland's emissions and increase resilience to the impacts of climate change.
- **Consult** with communities on changes that will impact them, for example building flood defences or legislating for how people can heat their homes.
- **Involve** communities in decision-making and empower them to take action themselves, for example by providing information that will enable residents to be better prepared to respond to flooding in their local area or to make informed choices about options for heating their homes.



Our performance audit work has highlighted barriers to effective engagement. This ranges from, for example, public disinterest and scepticism about the information provided on flooding risks, to the public calling for clearer information and more engagement on actions to reduce car use. Public bodies may have to navigate polarised views on proposed action to tackle climate change, such as building flood defences.

Communities across different council areas can face inconsistent levels of support to take action themselves. While different approaches between councils are to be expected, this means that people and communities in some areas may be more limited in the action they can take than in others.

We have also highlighted the need for public bodies to understand and address inequalities in their engagement on climate change. The Scottish Government's consultation on proposals to regulate how we heat our homes stated that it would consider exemptions for certain groups, such as those living in fuel poverty, the elderly, people with a disability and those living in rural properties. However, early engagement and consultation with groups that may be negatively impacted by a policy is not happening consistently.

## Public engagement on decarbonising heat in homes

The Scottish Government has an important role in ensuring the public get the support they need to make informed decisions on how to heat their homes. To help do this it carried out work to better understand people's attitudes and experiences in relation to clean heating and energy efficiency standards. It also commissioned research into how to communicate effectively on the heat transition. The Scottish Government plans to evaluate the impact of its public engagement strategy in 2026 and the findings will inform future activity.



Source: [Decarbonising heat in homes](#), Audit Scotland, February 2024

Getting the public buy-in needed to deliver behavioural changes relies on building long-term trusting relationships with communities, with a broader focus than just climate-specific issues. Including climate change priorities within existing local plans and initiatives can help support progress in public bodies' work with communities. For example, some councils have consulted on climate actions through their budget consultations. A focus on local issues and place-based actions is key to ensuring success, through engaging local people in developing solutions and finding opportunities for wider benefits to the local area.

## Empowering the local community: Angus Community Resilience Forum

Angus Council supports this community needs-driven initiative made up of community groups from across Angus. The forum has raised awareness about the roles of emergency services and other organisations, clarifying the support available to communities during a crisis. The forum connects Angus Council and community resilience groups, including sharing weather alerts and flood updates. This network allows local communities to act as the 'eyes and ears' on the ground, contributing vital information to improve emergency planning, response, and recovery efforts. An external assessment found that community groups felt they had an equal voice in discussions and were empowered to lead on emergency responses in their area where possible, and to involve and train volunteers.



Source: [Flooding in communities: Moving towards flood resilience \(Case studies\)](#), Audit Scotland, August 2025

### What needs to happen

**Public bodies need to demonstrate national and local leadership by raising awareness of the actions communities and businesses need to take to tackle climate change, work collaboratively with communities to develop policies to support this, and empower people to take action.**

Public bodies should actively seek to understand community needs and use that understanding to develop shared actions on climate change. Understanding of, and attention to, equalities and consideration of the characteristics of a just transition are key elements in ensuring effective engagement.

Meaningful engagement and effective relationship building with communities includes:

- **Developing long-term relationships** with communities, rather than consulting infrequently on specific issues. Using independent organisations to support this process can help to build trust.
- **Working collaboratively with local communities and giving them an equal voice**, including providing opportunities for them to contribute to policy design, and supporting understanding of the actions and behaviours needed by individuals to help achieve climate goals.
- **Seeking to inform and empower communities** so that they are in the best possible position to take action that supports national and local climate change objectives.

# Questions for public bodies

Our audit work on the public sector's approach to climate change has identified significant barriers to progress. Public bodies need to overcome these together if Scotland is to make sustained progress towards achieving net zero and building resilience to the impacts of climate change. In doing so, leaders may want to reflect on the following questions:

## Leadership and collaboration

- Who are the key partners, groups and communities you need to work with to achieve your climate change objectives?
- What policies, strategies or plans (in your own organisation and/or at a national level) will impact on your ability to achieve your climate change objectives? How well aligned are they? Are there common objectives that you could be collaborating on?
- Who is leading on the implementation of climate change policies, strategies or plans? What are the respective roles and responsibilities of individuals, groups and organisations involved in delivery?
- What are the opportunities for your organisation to combine or share services or resources to help achieve climate change objectives? What can you and your partners do to make the most of these?

## Planning for delivery

- Do you have clear, detailed delivery plans in place to support your climate-related policies and strategies? To what extent do they include the key elements of effective delivery plans set out on [page 12](#)?
- Are there any gaps in resources, workforce capacity or skills needed to deliver your climate change objectives? What is your organisation doing to develop actions to address them? What are the arrangements for keeping these under review?
- How are you ensuring that climate change considerations are fully integrated into decision-making processes across your organisation?

## Financial planning

- Does your organisation have access to all the information it needs to fully understand the impacts of spending decisions on its climate change goals?
- Where can you target spending most efficiently and effectively to reduce emissions and/or build resilience to climate change?
- To what extent do your organisation's financial plans and budgets assess the investment needed to deliver climate change objectives in both the short and longer term?
- To what extent do climate change strategies and financial plans detail how the expected investment will be funded?
- How are you monitoring the impact of spending on climate change objectives and assessing value for money from this investment?

## Governance

- How far do the climate-related governance arrangements in your organisation go in meeting the elements of good governance set out on [page 18](#)?
- To what extent are these arrangements aligned with other existing governance arrangements? What are the reporting lines between these groups?
- What monitoring and reporting mechanisms are in place to support effective oversight of progress?
- To what extent have climate change risks and actions to manage them been identified? Is this reflected in wider risk management arrangements?

## Public engagement

- How are you involving people and communities in decisions that impact them? How are you taking their views and insights into account?
- What opportunities are open to individuals and communities to influence and shape your climate change policies and approach? To what extent is this happening?
- What role does your organisation have in supporting people and communities to understand the actions and behaviours needed to achieve climate goals, and to empower them to act? To what extent is this happening?
- To what extent are climate issues considered and discussed within your broader public engagement?

# Evidence base

We reviewed the audit findings, judgements and recommendations on climate change from the following performance audit reports:

- [Scotland's councils' approach to addressing climate change](#), September 2022
- [How the Scottish Government is set up to deliver climate change goals](#), April 2023
- [Decarbonising heat in homes](#), February 2024
- [Sustainable transport](#), January 2025
- [Flooding in communities: Moving towards flood resilience](#), August 2025.

We also considered a joint report that Audit Scotland produced with the other UK audit agencies on [Approaches to achieving net zero across the UK](#) published in September 2023.

We reviewed the 2022/23 Best Value thematic reports on all 32 councils and a sample of individual public bodies' annual audit reports for 2022/23, as auditors specifically considered climate change arrangements in that audit year.

The sample of annual audit reports covered a broad cross-section of audited bodies of different sizes and types, including councils, NHS boards, colleges, the Scottish Government and central government bodies.

All our work on climate change can be found on the [climate change page](#) on our website.

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

Phone: 0131 625 1500

[www.audit.scot](http://www.audit.scot)

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