

Climate change plan

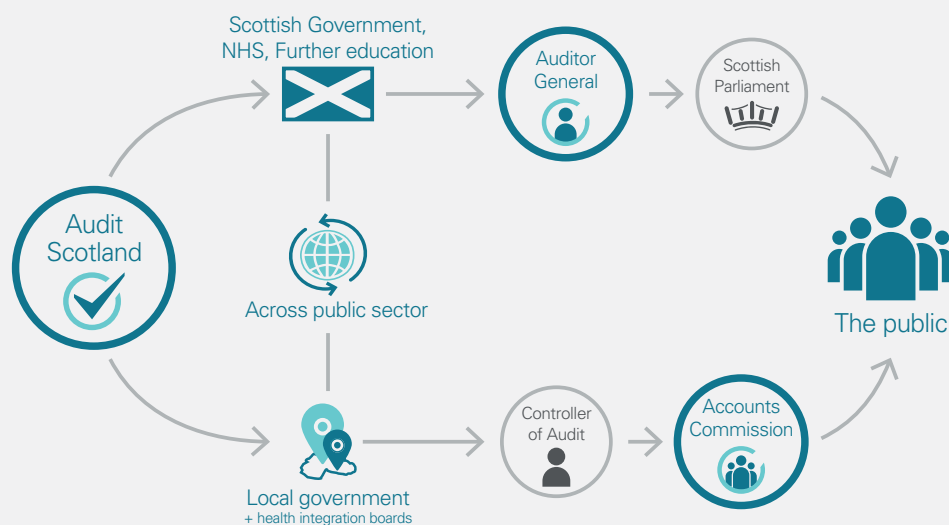
2015/16 – 2019/20



Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- **Audit Scotland** is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.
- The **Auditor General** is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The **Accounts Commission** is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.



About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

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Executive summary



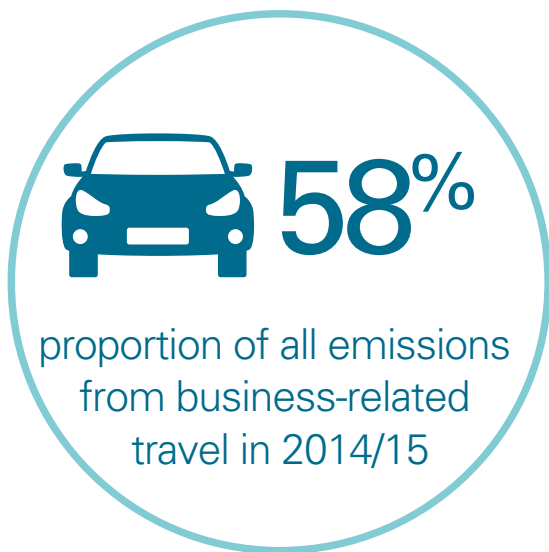
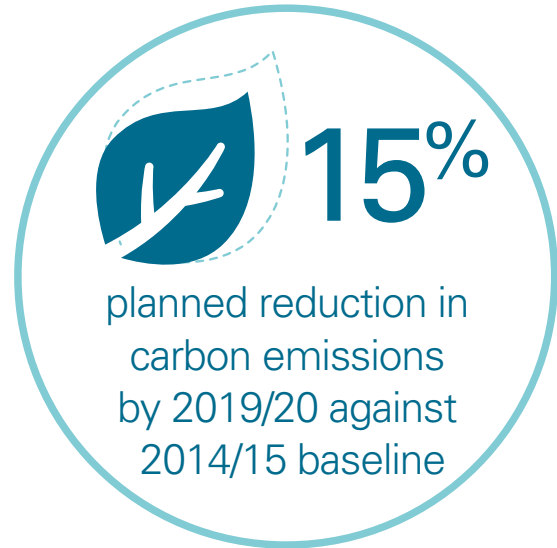
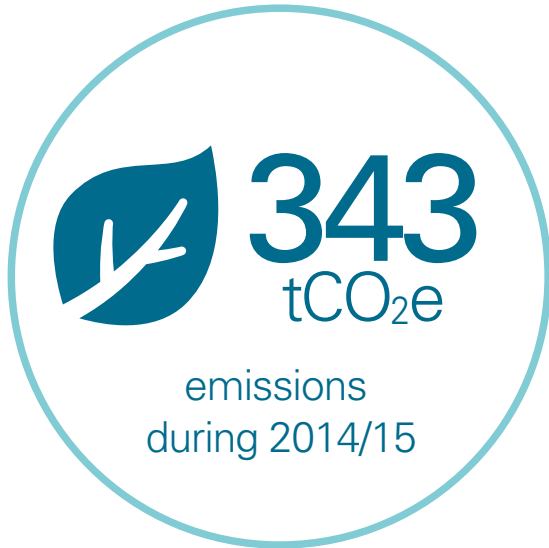
Audit Scotland reduced its carbon emissions by more than a third (36 per cent) between 2008/09 and 2014/15 from 533 tonnes carbon dioxide equivalent (tCO₂e) to 343 (tCO₂e). We achieved most of this reduction by rationalising our estate.

In 2014/15, ninety-five per cent of our carbon emissions came from energy use in our offices and our business-related travel.

By 2019/20, Audit Scotland will reduce its carbon emissions by 15 per cent against its 2014/15 baseline. This equates to a figure of 292 (tCO₂e).

In adapting to climate change, we have reviewed the potential impact of an increase in the frequency of severe weather on our business and have decided that our existing business continuity arrangements are sufficient to manage and mitigate these business risks.

Key facts



Our emissions

Our greenhouse gas emissions

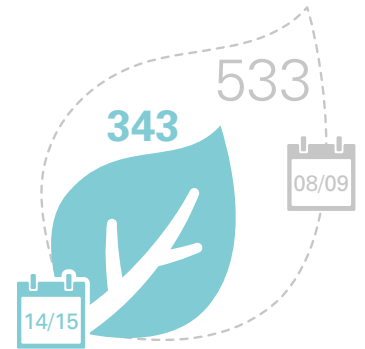
1. There have been two key factors in achieving this reduction. We moved from two separate offices in Edinburgh to a single office and relocated from East Kilbride to a more accessible and energy efficient office in central Glasgow. We reduced our car mileage by 25 per cent and improved the CO₂ performance of our lease car fleet.

Reducing our emissions

Our scope

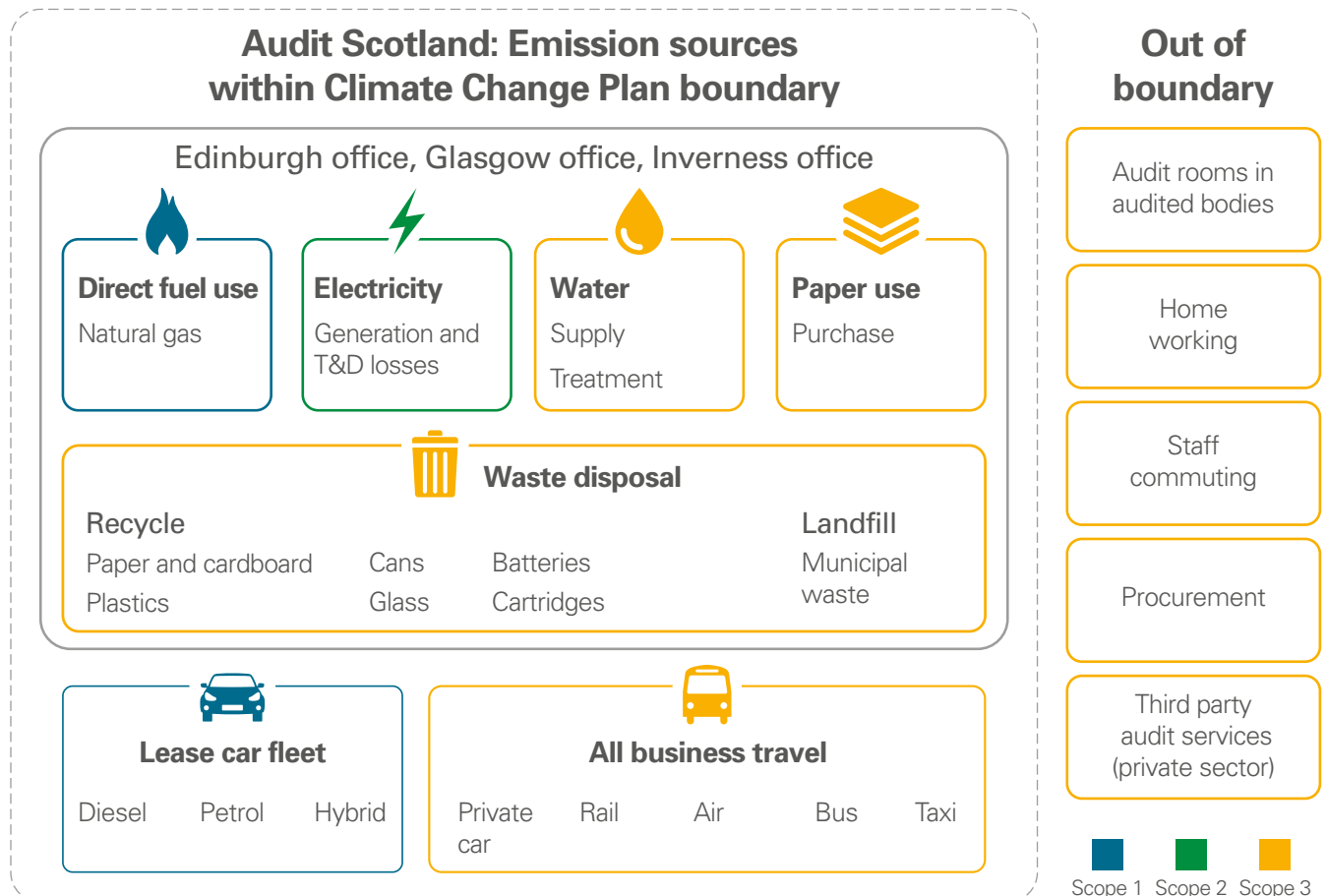
2. Audit Scotland has defined the scope of its carbon emissions on the basis of the extent of the estate, goods and services over which we have control and the availability of good quality data ([Exhibit 1](#)).

Past performance



We reduced our annual emissions by 36 per cent between 2008/09 and 2014/15 from 533 to 343 (tCO₂e).

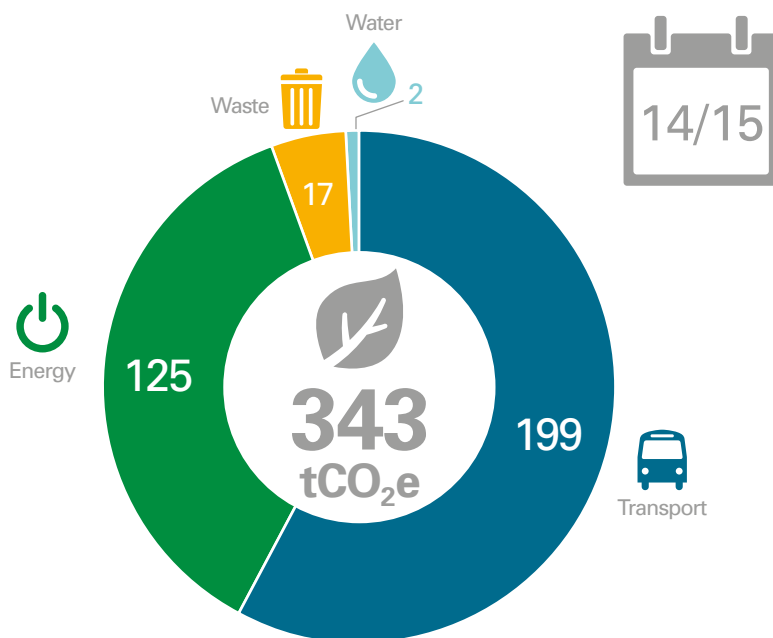
Exhibit 1. Audit Scotland's carbon emissions



Our baseline

3. For the next five years of this plan, we are taking 2014/15 as our baseline for setting our targets to 2019/20 (Exhibit 2). During 2014/15, our activities resulted in 343 (tCO₂e) of emissions. Transport (58 per cent) and energy (37 per cent) dominate our carbon emissions. Transport accounts for 87 per cent of expenditure associated with these carbon emissions.

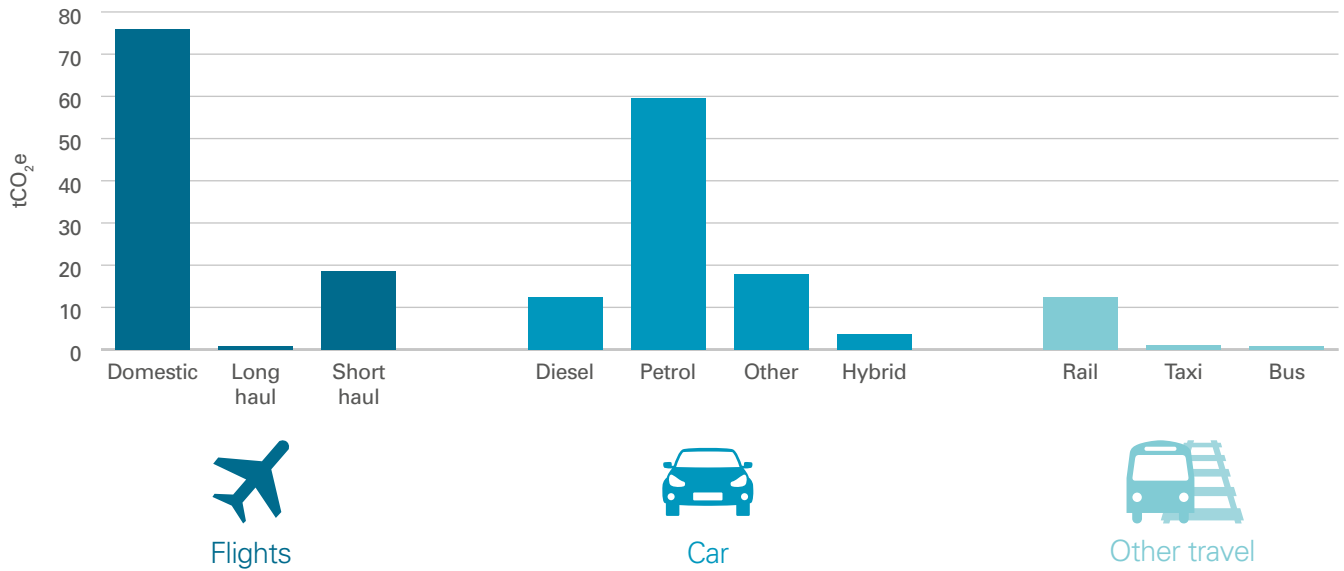
Exhibit 2. Composition of Audit Scotland's carbon emissions (343 tCO₂e), 2014/15



4. Meeting audited bodies and stakeholders is an important element of our work and therefore travel is an integral part of our business. Domestic flights and car travel are the most significant transport-related contributors to our carbon emissions (Exhibit 3, page 8). During 2014/15, we took 278 domestic flights. Over three-quarters (78 per cent) of these flights were to the Scottish islands and 12 per cent to London. In the same year, our total business-related car travel was 304,941 miles or 1,117 miles for every employee. Our employees travelled 24,183 miles by rail in 2014/15 or 89 miles for every employee.

5. During the life of this plan we will have completed our office rationalisation programme and will have reduced our estate down to three offices in Edinburgh, Glasgow and Inverness. It is not anticipated there will be significant future energy savings to be made but we continue to consider and develop projects to reduce our energy consumption during the life of this plan.

Exhibit 3: Audit Scotland's transport-related carbon emissions (199 tCO₂e), 2014/15

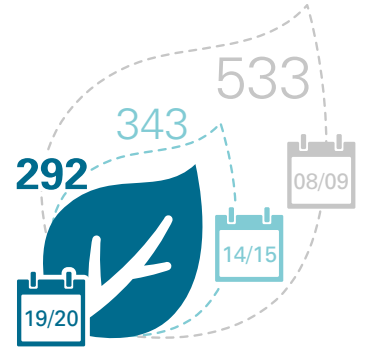


Our plans

6. Our energy-related emissions increased during 2015/16 due to operating two old offices and one new office in Edinburgh during that year. We anticipate that this will fall in 2016/17 and thereafter reflecting our move to a single office in Edinburgh in November 2015. Our business-as-usual projections demonstrate that if we take no further action to reduce our carbon emissions, our carbon emissions would decrease by 11 per cent to 305 (tCO₂e) between 2014/15 and 2019/20. This contrasts with our 36 per cent reduction in carbon emissions between 2008/09 and 2014/15.

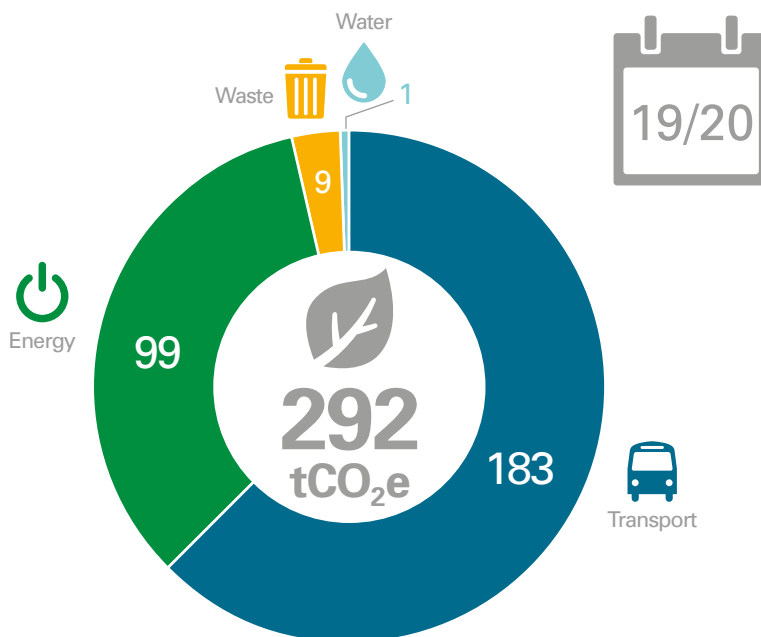
7. Through a series of projects, we plan to reduce our emissions to 292 (tCO₂e). This will be done by reducing emissions from energy 12 (tCO₂e), transport 31 (tCO₂e) and waste 8 (tCO₂e) ([Exhibit 4](#)).

Our 2019/20 target



By 2019/20, we will reduce annual carbon emissions by 15 per cent against the 2014/15 baseline. This equates to annual carbon emissions of 292 (tCO₂e) in 2019/20 – a 45 per cent fall over a decade.

Exhibit 4. Projected composition of Audit Scotland's carbon emissions (292 tCO₂e), 2019/20



8. We plan to achieve many of our planned reductions in carbon emissions early in the lifespan of this plan and therefore we will review it annually to assess whether there are any new opportunities to reduce our carbon emissions. This annual review may include:

- resetting targets
- identifying changes to projects
- identifying new projects as technologies develop.

9. We do not have dedicated funding for projects to reduce carbon emissions as this is integral to our overall organisational performance and ambitions. If, as part of our annual reviews of this plan, we identify specific projects that require additional funding then we consider these as part of our annual budget setting exercise.

Energy – 12 (tCO₂e) target reduction by 2019/20

10. We completed our programme of estate rationalisation during 2015/16 with the move from the two old Edinburgh offices to a single modern office. This reduced our office footprint in Edinburgh from 1,868 m² to 1,412 m² (24 per cent). Combined with a more energy efficient building and improvements in our ICT systems ([see below](#)), this is predicted to yield an annual reduction of 12 (tCO₂e) (3.5 per cent) in our energy-related carbon emissions relative to our 2014/15 baseline.

11. During 2015/16 we established a system to ensure that all future ICT developments include an assessment of how they will reduce our carbon emissions. The savings for these projects will be included in the energy savings. The projects include:

- upgrading our remote access gateway to allow more users to work from different locations reducing the need for travel
- investing in a more unified communications infrastructure to allow wider use of audio and video conferencing from mobile devices meaning that staff do not always need to travel to meetings
- trialling mobile devices such as tablets to allow staff to reduce the amount of required printing and paper
- reducing the number of printers in Edinburgh from 18 to 4, together with much clearer reporting on what printing is being done
- continuing to reduce server numbers as we move to more virtual servers.

Transport – 31 (tCO₂e) target reduction by 2019/20

12. We aim to reduce the number of domestic flights taken by five per cent every year throughout the lifespan of this plan. This equates to three (tCO₂e) fewer emissions each year. This is a cautious target given the need to balance sustainable transport choices with the efficiency of our business and the wellbeing of our staff. We will continue to reduce the amount of business-related car travel through increased use of car sharing, teleconferencing and more extensive use of public transport. We aim to continue to reduce carbon emissions from business-related car travel by five per cent each year. This will be challenging during 2016/17 which is the first year of the new five-year cycle of audit appointments. This would equate to four (tCO₂e) every year from 2016/17.

13. During 2016/17, we will work with the Energy Savings Trust to undertake a review of our grey car fleet and develop an improvement plan that we will integrate into the next revision of this plan. That plan is likely to lead to specific improvement targets being set for each business group in Audit Scotland that reflects the different roles they have and the different travel requirements those roles create.

Waste – 8 (tCO₂e) target reduction by 2019/20

14. We have made progress in improving levels of recycling across the organisation but we continue to send the equivalent of nearly 7 (tCO₂e) each year to landfill. Our target is a five per cent reduction each year that will generate an annual carbon reduction of 1.6 (tCO₂e) or 6.5 (tCO₂e) over the life of the plan.

15. In 2014/15, the emissions associated with the manufacture of the paper we use equalled 10 (tCO₂e). We aim to reduce this by three per cent, equivalent to 64,000 sheets of paper, every year for the duration of this plan. This will generate an annual carbon reduction of 0.3 (tCO₂e) or 1.5 (tCO₂e) over the life of the plan.

Procurement

16. In addition to the areas detailed above, during 2015/16, we incorporated a requirement that firms who Audit Scotland contract to provide audit services provide data on their carbon management performance every year. This will allow us to gather more comprehensive data on the overall carbon footprint of public audit in Scotland.

17. During the course of the lifespan of this plan, we will also review Audit Scotland's terms and conditions for contracts to identify any opportunities for further embedding sustainability in our procurement practices.

Adapting to climate change

18. Future climate change projections indicate that Scotland will experience:

- higher temperatures
- increased, and more intense, rainfall
- more frequent flooding and landslides.

19. We have reviewed and assessed the risks that a greater frequency of adverse weather events could have on our activities. We have determined that we require no additional specific actions to reduce the potential impact of climate change-related weather events. Audit Scotland has an adverse weather condition policy and well established and high-capacity business continuity planning arrangements. In the event of any major incidents, all staff are able to access their business information and work from home or alternative sites. A recent survey of staff showed 89 per cent can work from home or another location for more than two days and 56 per cent for more than a month.

20. We will review the scale of the climate change risks facing Audit Scotland and its activities during 2018 (half-way through the lifespan of this plan) and determine whether further mitigating actions need to be introduced and whether changes need to be made to our management arrangements in this area.

Understanding climate change

21. In September 2014, Audit Scotland assessed itself using Resource Efficient Scotland's Climate Change Assessment Tool (CCAT). Our previous work on reducing our carbon emissions led to higher scores for governance (55 per cent) and mitigation (60 per cent) than adaptation (five per cent) or behaviour change (ten per cent).

22. The CCAT scores identified behaviour change as an area that Audit Scotland needs to develop. This has been recognised by our staff as part of our annual staff survey where they have identified improving our environmental performance as an area where they think we could do more. One element of our programme of organisational development is *Building a Better Organisation*. As part of this, we will review our lease car scheme and examine ways in which we can improve the sustainability of our travel.

Reporting and governance

23. Since November 2015, Audit Scotland has been a 'major player' under the Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Order 2015. This means that Audit Scotland must report on how it is meeting its climate change duties under the Climate Change (Scotland) Act 2009 by the end of November each year. We must report against six areas:

- Organisational profile
- Governance and management
- Corporate emissions
- Adaptation
- Procurement
- Validation

24. We will discharge this duty by publicly reporting progress against this plan every year alongside our annual report and accounts.

25. During 2016/17, we will introduce a suite of corporate key performance indicators for carbon emissions. We will monitor and report against these on a quarterly basis as part of our main corporate performance 'dashboard'. This will cover carbon emissions linked to energy use (electricity, gas and other fuels), travel, waste and water. Our Carbon Scrutiny Board will monitor progress on individual projects.

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2015/16 – 2019/20

This report is available in PDF and RTF formats,
along with a podcast summary at:

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ISBN 978 1 909705 97 5