

Environment, Sustainability and Biodiversity

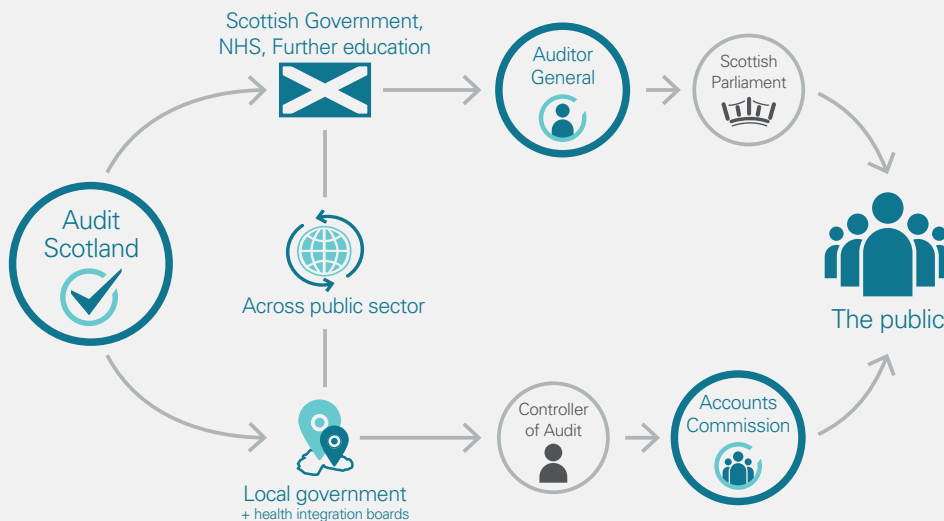
Annual Report 2018/19



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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Summary

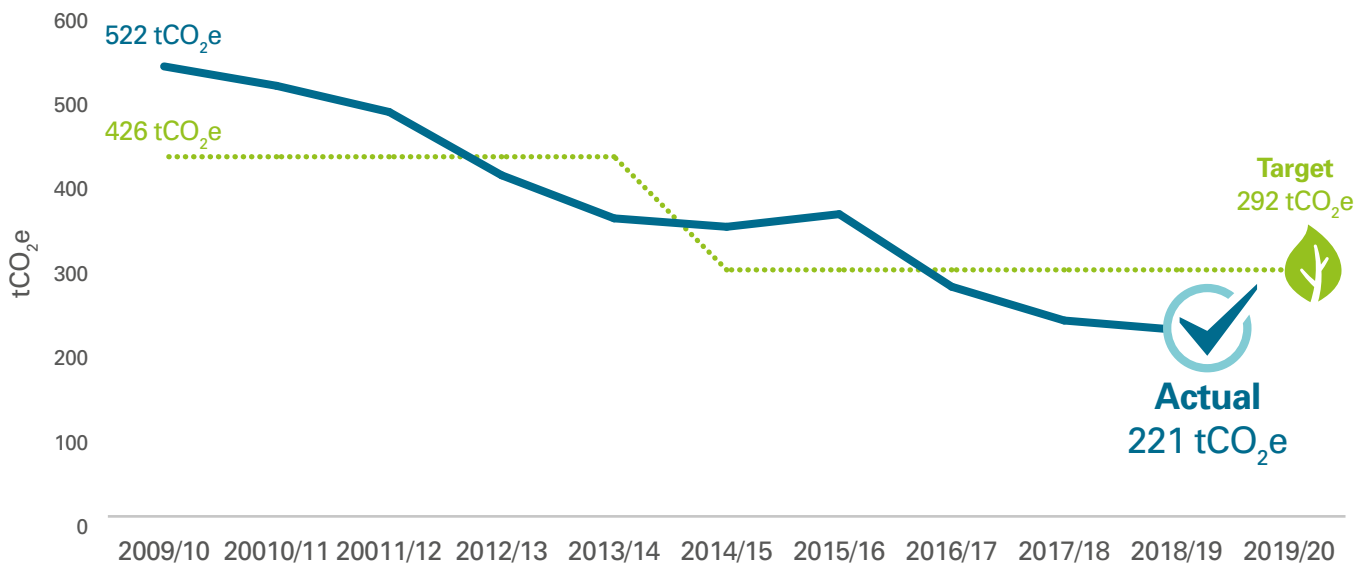
Key messages

In 2018/19, we reduced our emissions by 11 tonnes carbon emissions (tCO₂e), compared to the previous year and remain ahead of our 2019/20 target of no more than 292 tCO₂e ([Exhibit 1](#)). So far, we have achieved a 36 per cent reduction in our carbon footprint compared to our 2014/15 baseline year, and a 59 per cent reduction against our 2008/09 baseline.

Exhibit 1

Audit Scotland's carbon emissions 2008/09 to 2018/19

We achieved our target to reduce our annual carbon emissions to no more than 426 tCO₂e by 2012/13 and are on track to achieve our target of no more than 292 tCO₂e by 2020.



Note: The increase in carbon emissions in 2015/16 was due to the finalisation of our office rationalisation programme. During the transition year we occupied additional office space before reducing from two Edinburgh offices to one.

Source: Audit Scotland

Savings achieved in 2018/19 include:



13 per cent (17 tCO₂e) reduction in transport emissions

we have reduced 44 per cent compared to our 2014/15 baseline.



11 per cent (10 tCO₂e) increase in energy emissions

but we are 17 per cent below our 2014/15 baseline.



52 per cent (4 tCO₂e) reduction in waste emissions

which is a 78 per cent reduction compared to our 2014/15 baseline.

Our climate change plan is a five-year plan for 2015–20. During 2019, we will produce a new five-year climate change plan for the period 2020-25; update our sustainability policies; and identify further projects that help to further reduce our transport, energy and waste emissions.

This will include projects that positively influence staff behaviours both in and out of work, such as introducing climate change induction training for staff, greater use of cloud-based applications to reduce energy consumption and continuing to promote sustainable means of travel.

Background

Scotland has ambitious targets to reduce greenhouse gas emissions and, along with other public-sector bodies, Audit Scotland recognises its role in taking forward this agenda.

In May 2019, the Scottish Government declared a climate emergency and in June 2019, the First Minister launched 'The Big Climate Conversation'. This conversation will look at how Scotland becomes a net-zero emissions nation. Our climate change plan refresh will reflect this ambition and we will review our targets for the next five years.

We will continue to reduce our carbon emissions and to make how we work more sustainable. We have significantly reduced our emissions to date but recognise the level of reduction is unlikely to continue at the same pace. This is due to the limited impact we have on our energy consumption, being that we are in a multi-tenanted building. We are reducing the number of lease cars, but this will take time and the nature of our work means we have to travel.


We report publicly on sustainability issues through our environment and sustainability annual report and by supplying relevant information to the Sustainable Scotland Network (SSN).

Sustainability is integrated into what we do and is linked to corporate publications published on our [website](#) including our [Annual Report and Accounts](#), [Public Audit in Scotland](#), and [Corporate Plan 2019/20 update](#).

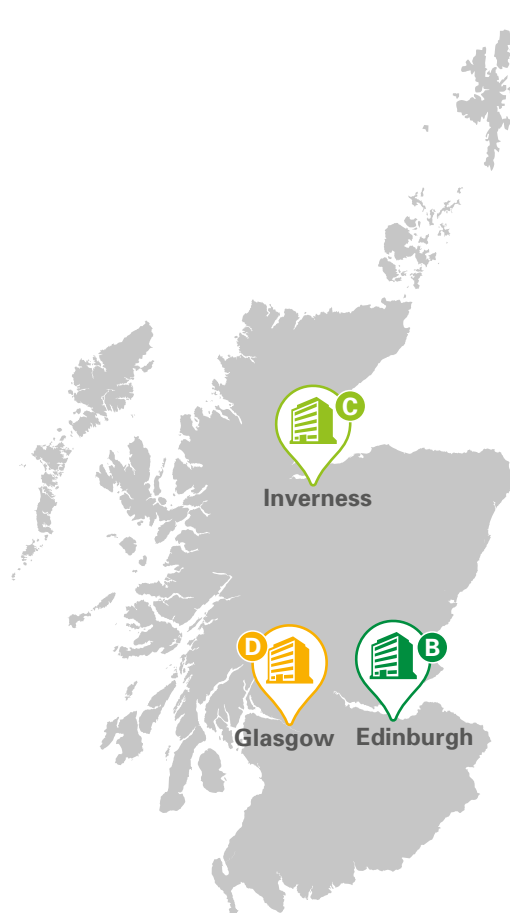
Audit Scotland has a clear structure for managing climate change activity. The Audit Scotland Board, following consideration by Audit Scotland's Management Team, approves our climate change plan and carbon-saving targets. This approach ensures endorsement and clear leadership at the highest level. The Green Future Team, comprising representation from across the business, provides momentum for embedding sustainability across the organisation.

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 [Appendix 1](#).

Performance in reducing carbon emissions

Our [Climate change plan 2015/16 – 2019/20](#)  sets out our approach to sustainability issues, establishes the baseline year to 2014/15 and sets targets to be achieved by 2020. All references to targets are the 2020 targets and percentage changes are against our 2014/15 baseline.

Audit Scotland's property estate comprises three offices in buildings with multiple tenants. The energy performance certificate (EPC) rating for each office building is: Edinburgh (B), Glasgow (D) and Inverness (C).



The landlords are responsible for the supply of gas and water and for equipment relating to gas, water and heating/air conditioning. Audit Scotland is apportioned a share of the emissions according to the size of our office.

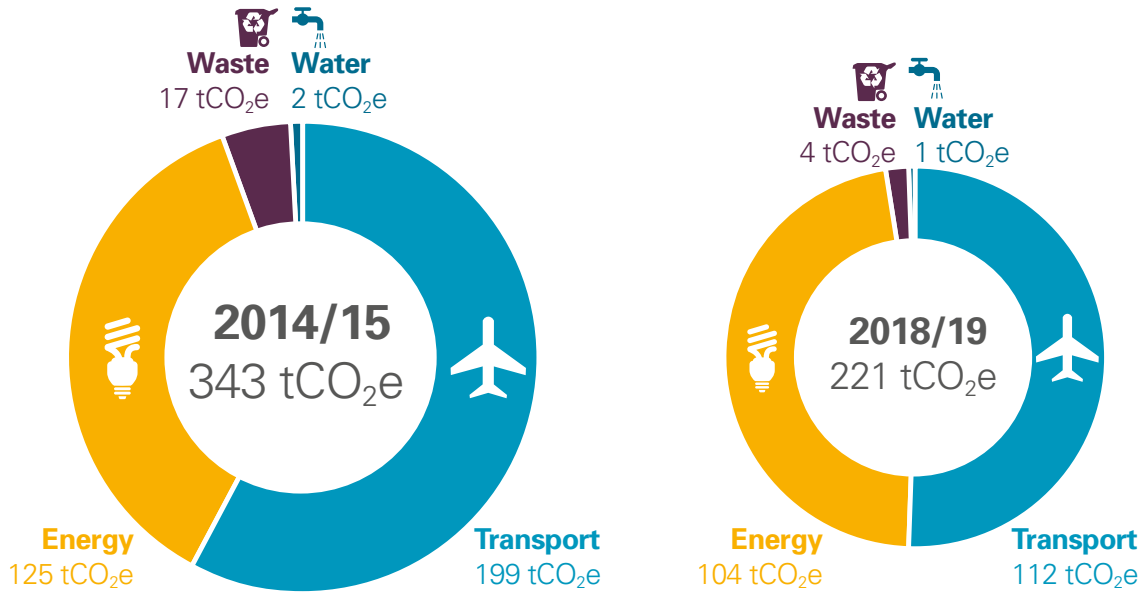
Audit Scotland does not own or manage land and therefore there are limited opportunities to carry out biodiversity work.

Our overall carbon emissions

Transport and energy form most of our emissions as shown in [Exhibit 2](#). Examples of how we are reducing our carbon footprint are included in the sections on transport, energy, waste and water.

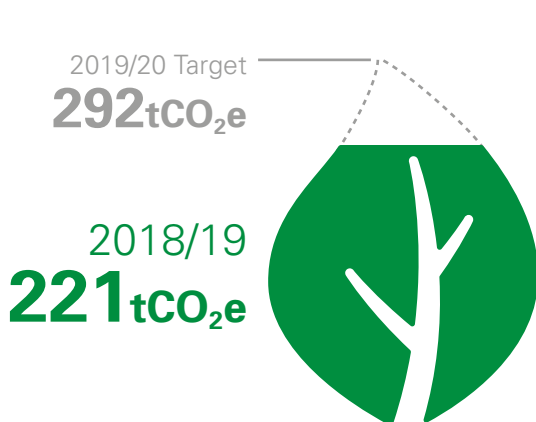
Exhibit 2

2014/15 and 2018/19 Carbon footprint (tCO₂e)



Source: Audit Scotland

We continue to make good progress in reducing our carbon footprint against our 2014/15 baseline and are ahead of our 2019/20 targets.



Carbon footprint

Target:

Reduce annual overall carbon emissions to no more than 292 tCO₂e by 2019/20.

Performance to date:

Our carbon emissions in 2018/19 were 221 tCO₂e.

Summary:

We remain ahead of our 2019/20 targets. Last year we reduced our carbon emissions by 5 per cent and reduced our emissions by 36 per cent against our baseline year 2014/15.







We measure our performance against the number of whole-time equivalent (WTE) staff, the total square metres of our property and against our annual turnover. So far, we have achieved a 36 per cent reduction in our carbon footprint against our 2014/15 baseline year, and a 59 per cent reduction against our initial baseline in 2008/09. We also continue to reduce our impact against the selected criteria as shown in [Exhibit 3](#).

Performance details are included in the transport, energy, waste and water sections and [Appendix 2](#) outlines the sources of Audit Scotland's carbon emissions and their related expenditure.

Exhibit 3

Carbon emissions since the 2014/15 baseline

We continue to make good progress against our 2014/15 baseline and are ahead of our 2019/20 targets.

	2008/09 ¹	2014/15 ²	2015/16	2016/17	2017/18	2018/19
Carbon emissions (tCO₂e)	 533	 343	 358	 272	 232	 221
Percentage change in emissions compared to 2014/15 baseline	-	0%	+4%	-21%	-29%	-36%
Carbon emissions by staff whole-time equivalent (tCO ₂ e/WTE)	1.8	1.3	1.3	1.0	0.9	0.8
Carbon emissions by floor space (tCO ₂ e/m ²)	0.2	0.1	0.1	0.1	0.1	0.1
Carbon emissions by financial turnover (tCO ₂ e/£m)	20.0	14.0	14.2	10.7	8.	7.9

Notes:

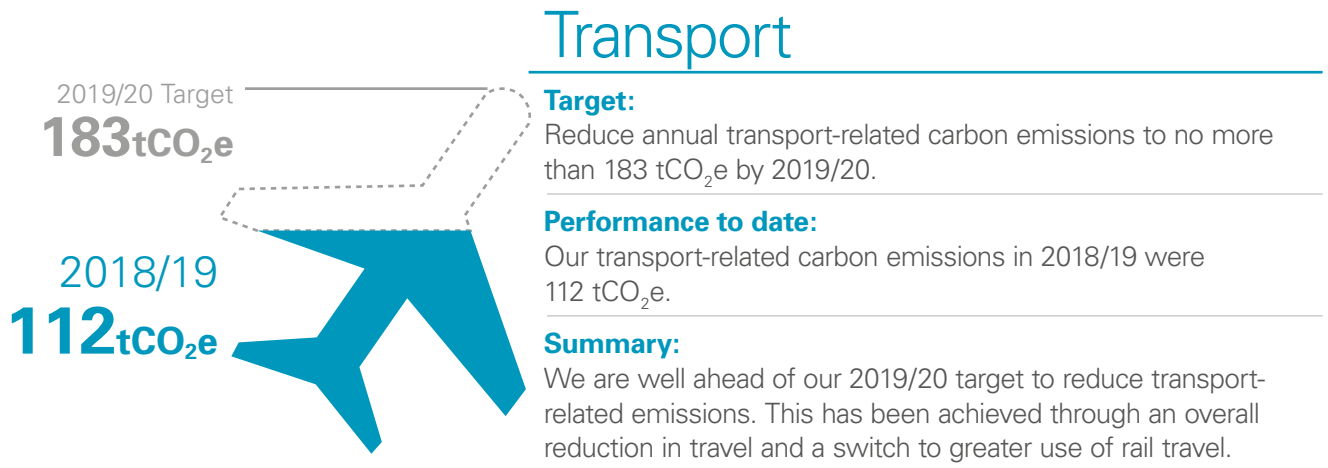
1. First baseline year.

2. Revised baseline year.

Source: Audit Scotland

Reducing our transport-related carbon emissions

Transport emissions reduced by 13 per cent (17 tCO₂e) in 2018/19 and are 57 per cent lower than our 2014/15 baseline year. We are ahead of our 2019/20 target ([Exhibit 4, page 10](#)).



Transport emissions arise from business travel by air, car and rail and are the biggest contributor to our carbon emissions. Our target is to reduce emissions associated with business travel to 183 tCO₂e by 2019/20. We estimate this to be equivalent to about 1,074,000 kilometres. We will do this through our policies and staff behaviours. Since our baseline year, we have reduced the total kilometres travelled and associated emissions year on year as shown in Exhibit 4.

We promote train travel over air and provide policies and equipment to empower staff to consider their travel options. Our 'Time, place, travel' guidelines allow staff to use other sites as bases that may be closer to home and therefore reduce their travel time and distances. We routinely use video and telephone conferencing to allow staff to attend meetings 'virtually' without traveling.







We have closed our 'company car' scheme to new employees and promoted staff. In our baseline year there were 94 leased cars and by 2018/19 this fell to 70. Existing scheme members will continue to have access to company cars, but staff turnover means the number of vehicles in the fleet will continue to fall. Our Edinburgh office has three parking spaces and our Glasgow office has one.

To encourage active travel, we provide facilities for cycling to work and have promoted a bike-to-work scheme in 2016 and in 2018. Colleagues have organised a walking club and travel loans are available for annual travel passes. In 2019/20, we will issue a staff travel survey to see what more we can do.

Exhibit 4

Transport-related carbon emissions

We are ahead of our 2019/20 target to reduce transport related emissions.

	2014/15 ¹	2015/16	2016/17	2017/18	2018/19	Target 2019/20
Transport-related carbon emissions (tCO ₂ e)	 199	 172	 154	 129	 112	 183
Business travel (km)	1,074,756	1,062,834	1,066,765	1,002,281	951,382	1,074,756
Percentage change in emissions compared to 2014/15 baseline	-	-14%	-23%	-35%	-57%	-8%

Note: 1. Baseline year.

Source: Audit Scotland

Air travel

We reduced our air travel emissions in 2018/19 by 19 per cent (9 tCO₂e) and 59 per cent (56 tCO₂e) against our 2014/15 baseline. The total kilometres travelled in 2018/19 fell 27 per cent (50,913 km) and is 57 per cent (131,050 km) below our baseline year.

Our mix of domestic, short-haul and long-haul flights fluctuates from year to year and in 2018/19, 64 per cent of our air travel was domestic flights to the Scottish islands.

Business car travel

The emissions for business car travel in 2018/19 reduced 12 per cent (12 tCO₂e) and is 44 per cent (40 tCO₂e) below our 2014/15 baseline year. While business car travel fluctuates from year to year, there is a downward trend from 2014/15. We reduced the total kilometres business car travel by 38 per cent from 490,648 km to 305,106 km.

Rail travel

The emissions for rail travel in 2018/19 increased by 2 tCO₂e and has risen by 10 tCO₂e since our baseline year. This rise in train travel reflects the significant reductions in both air and car travel.

Reducing our energy-related emissions



Energy

Target:

Reduce annual energy-related carbon emissions to no more than 100 tCO₂e by 2019/20.

Performance to date:

Our energy-related carbon emissions in 2018/19 were 104 tCO₂e.

Summary:

We are close to our 2019/20 target to reduce energy-related emissions to below 100 tCO₂e.

Energy emissions increased by 11 per cent (10 tCO₂e) in 2018/19 and are 17 per cent lower than our 2014/15 baseline year. We are only 4 tCO₂e above our 2019/20 target ([Exhibit 5, page 12](#)).

Our offices are fitted with technology to improve our use of electricity. The office temperature is regulated using thermostats and timed to operate only during office hours. Ceiling lights automatically turn off after a period of inactivity in an area. Our offices work on a 'hot desk' basis and we have less work stations than whole-time equivalent staff.

We use thin client terminals and laptops that collectively use less energy than traditional desktop computers. Where possible, we are reducing the number of IT servers and using more cloud-based services. We recognise that while this reduces our own emissions, it also contributes to the emissions of our cloud service provider.

We use hot taps for tea and coffee-making and do not have kettles or toasters in our Edinburgh and Glasgow offices.

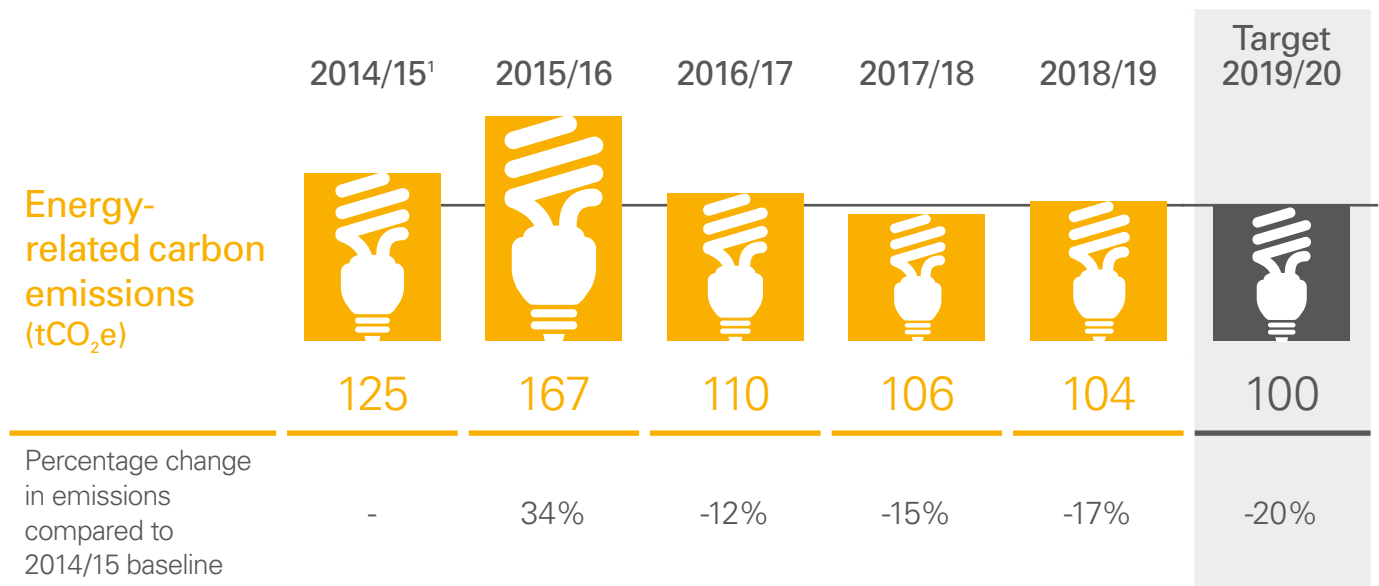
Our 'Time, place, travel' policy encourages staff to work from their most convenient location which along with flexible working and hot desking in our offices, benefits our transport emissions.

In 2018/19, our energy emissions increased to 104 tCO₂e (equivalent to 427,315 kwh compared to 404,199 kwh in 2017/18). Overall energy consumption is affected by the weather and by other tenants in the building we share, as we are apportioned our gas emissions based on the whole building. Fluctuations due to weather affects our consumption and we know that 2018 was one of the warmest years of the last decade. This may have led to a rise in energy consumption with the increased use of air conditioning.

Exhibit 5

Energy-related carbon emissions

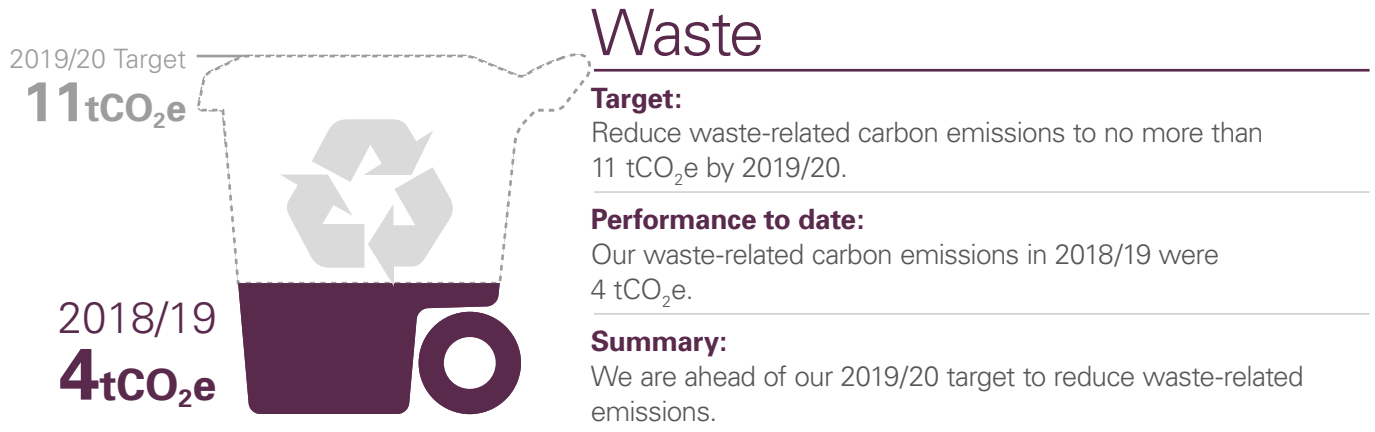
We are ahead of our 2019/20 target to reduce energy-related emissions.



Note: 1. First baseline year.

Source: Audit Scotland

Reducing our waste-related carbon emissions



Waste emissions reduced by 52 per cent (4 tCO₂e) in 2018/19 and are 78 per cent lower than our 2014/15 baseline year. We are ahead of our 2019/20 target ([Exhibit 6, page 14](#)).

Waste emissions include paper and board manufacture, mixed recycling and refuse to landfill. All our offices have facilities for mixed recycling.

Paper and board manufacture

We reduced our paper and board manufacture emissions by 0.5 (tCO₂e) in 2018/19 and it is now 2.5 compared to 10 (tCO₂e) in 2014/15.

Mixed recycling

Staff mostly use reusable cups for hot and cold drinks. During 2018/19, we changed our disposable cups to compostable cups (previously staff used over 4,500 disposable plastic cups a year). Mixed recycling emissions remain below 1 tCO₂e.

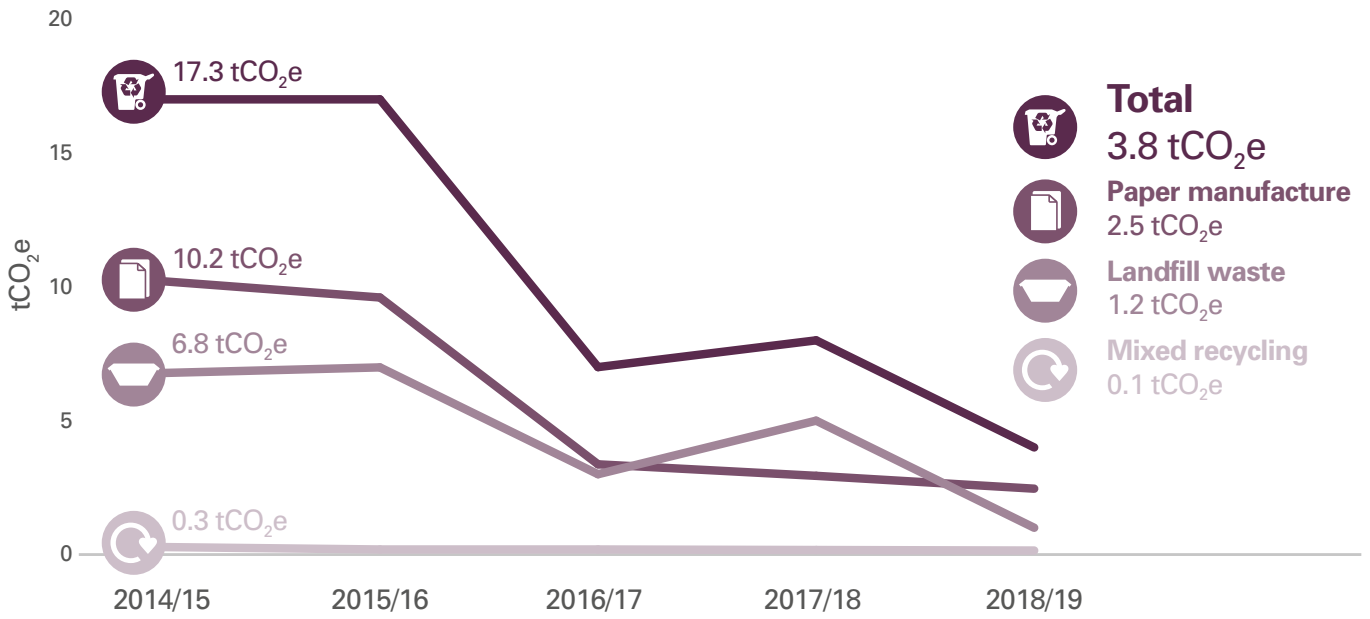
Landfill waste

We sent just over one tonne of waste to landfill in 2018/19 which is six tonnes less than in our baseline.

Exhibit 6

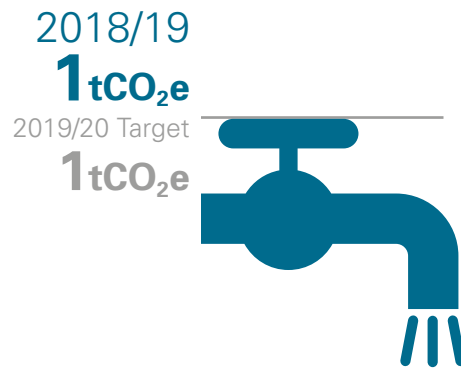
Waste-related carbon emissions

We are ahead of our 2019/20 target to reduce waste related emissions.



Source: Audit Scotland

Reducing our water-related carbon emissions



Water

Target:

Reduce annual water-related carbon emissions to no more than 1 tCO₂e by 2019/20.

Performance to date:

Our water-related carbon emissions in 2018/19 were 1 tCO₂e.

Summary:

We are on course to meet our 2019/20 target to reduce water-related emissions.

Our three offices are in multi-tenanted buildings in which the landlord controls the water supply. Audit Scotland is not able to record the actual water used and we estimate our water emissions based on the number of workstations and staff in each of our offices.

We operate with fewer workstations than whole-time equivalent staff due to operating flexible working patterns and because our teams may work from any location, including home or client's offices.

In 2018/19, water-related carbon emissions were estimated at 1 tCO₂e which is on course to meet our 2019/20 (1 tCO₂e) target.

Validation of figures

Audit Scotland's Corporate Performance Officer reviews the data contained within this report. It is not subject to peer review or external validation.

Procurement

We focus on embedding sustainability into our procurement activity and we include sustainability clauses in our procurement standard terms and conditions. During 2018/19, we awarded our Edinburgh office cleaning contract. We asked potential suppliers to complete a sustainability test at the beginning of the process and our invitation to tender contained an environment and sustainability question weighted at 20 per cent of the overall technical criteria. The contract was awarded to a provider who is working to ISO 14001 environmental management standards.

Adaptation

As a listed body under Schedule 1 of the Climate Change (Scotland) Act 2009, Audit Scotland is required to report on climate adaptation. Adaptation is the adjustments we make in response to actual or anticipated climate change. Projected effects of climate change include higher temperatures, increased rainfall and more frequent floods and landslides.

We monitor, review and assess the impacts that adverse weather events have on our activities. We determined that we require no additional specific actions to reduce the potential impact of climate change-related weather events.

Audit Scotland has well-established business continuity planning arrangements, that are tested and reviewed annually. In the event of a major incident, all staff can securely access their business information from outwith our offices and can work from home or alternative sites.

Biodiversity

The Nature Conservation (Scotland) Act 2004 places a statutory duty on all public sector bodies in Scotland to further the conservation of biodiversity; and the Wildlife and Natural Environment (Scotland) Act 2011 introduced a requirement for all public bodies to make a report publicly available on their compliance with biodiversity duty. Biodiversity duty reports are required every three years, but we will report on biodiversity annually within this annual environment and sustainability report.

Audit Scotland does not own or manage land and therefore we have limited opportunity to carry out activities for biodiversity. We support biodiversity through:

- reducing our carbon footprint
- minimising waste and reducing waste to landfill through recycling
- using products made from recycled material including office supplies such as Ecolabel certified paper and pens.
- reducing the total kilometres travelled on business and choosing more sustainable travel options
- raising awareness of biodiversity and sustainability issues.

Looking ahead

To date, we have achieved a significant reduction (59 per cent) in our carbon footprint from 533 to 221 tCO₂e. We recognise that future reductions will not happen at the same rate and will be harder to achieve. We will continue to identify ways to further reduce our carbon emissions and our targets will be reviewed and updated in our next climate change plan, due to be published in 2020.

Our focus is on reducing travel and energy emissions, considering our wider social impact and increasing staff awareness of environmental issues.

We have identified the following projects to complete by April 2020:

Policy development

- Producing a new climate change plan, including resetting our carbon emission targets.
- Developing and implementing a biodiversity policy/strategy.
- Developing a sustainable travel plan.

Behaviours

- Introducing climate change induction training for all staff.
- Exploring options for staff volunteering, including those relating to sustainability projects.

Projects

- Moving more services to cloud-based applications to allow us to reduce our use of computer servers.
- Running a cycle-to-work scheme.
- Continuing to participate in Climate Week Scotland to promote awareness of sustainability issues.
- Promoting a limited internal travel month to encourage staff to think about how they can reduce their travel.

Appendix 1

Environmental and sustainability governance arrangements

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.

Management Team

Membership: The Auditor General for Scotland, Audit Scotland's Chief Operating Officer, the Director of Audit Services, and the Controller of Audit/Director of Performance Audit and Best Value. The Chief Operating Officer is the project sponsor for Audit Scotland's Climate Change Plan.

Role: The Management Team is responsible for strategic direction-setting for sustainability (including project sponsorship); suitable resource allocation; and oversight and scrutiny of the implementation of Audit Scotland's Climate Change Plan.

Green Future Team

Membership: A senior member of staff chairs the group and is responsible for leading and driving improved sustainability in Audit Scotland. Representatives from across the business groups make up the team.

Role: The team is the key forum for the operational planning and delivery of climate change activity and improving sustainability performance within Audit Scotland. Its role includes oversight of carbon management projects, data collection, communication and training. It acts as a bridge between Management Team and individual business groups and has a key leadership role through its cross-departmental membership.

Business groups

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

Audit Scotland's three 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 and their related expenditure 2018/19


Category	Carbon emissions (tCO ₂ e)	Expenditure (£)
Grid Electricity	62.62	£19,026
Natural Gas	41.11	£4,676
Flights – domestic	37.06	£22,940
Car – diesel	24.53	£53,640
Rail	21.98	£75,414
Car – Unknown fuel – Average	15.26	£37,263
Car – petrol	6.59	£10,427
Car – hybrid	3.79	£14,332
Paper manufacture	2.46	£48
Flights – short haul	2.11	£2,482
Refuse Municipal to Landfill	1.16	£216
Water – Treatment	0.82	£1,666
Taxi	0.62	£28,076
Water – Supply	0.42	£978
Mixed recycling	0.15	£106
Flights – long haul	0.00	£0
Total	221	271,291

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

www.audit-scotland.gov.uk 

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