

# Scotland's councils' approach to addressing climate change




ACCOUNTS COMMISSION 

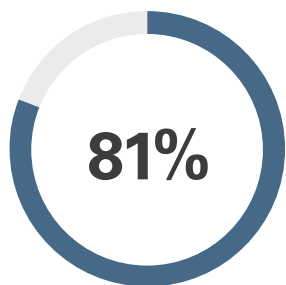
Prepared by Audit Scotland  
September 2022


# Key messages

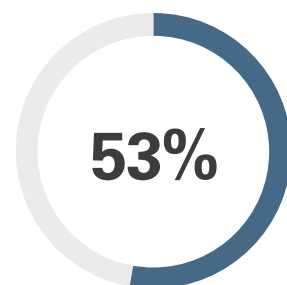
- 1 The impact of climate change is already being felt around the world.** If we do not respond quickly enough to drastically reduce greenhouse gas emissions and increase our resilience, severe widespread impacts are expected. This includes extreme disruption to the systems we depend on for food, water, shelter and safety.
- 2 This is the crucial decade of action for climate change.** Councils have a critical role in achieving Scotland's national climate change goals and contributing towards the national target of net zero by 2045. This includes managing their own activities, estates and assets, while demonstrating leadership to tackle climate change across their local area and helping their communities to adopt low carbon lifestyles.
- 3 There are big differences in the targets that councils have set and their timescales for reaching net zero.** The term net zero itself may mean different things to different councils. Many councils are demonstrating leadership by working with partners to set area-wide targets. Greater clarity is needed, however, about what is included in targets and how councils will deal with residual emissions.
- 4 Councils need to be more transparent about any gaps between the level of impact their planned actions will have and the scale of the challenge.** This is true for both emissions reduction and adapting to climate change.
- 5 Increased collaboration across councils and with key partners and local communities is needed.** More needs to be done to integrate climate change into the decisions councils make, including all levels of service delivery and housing, transport and planning policies.


# Key facts

 **28** Councils have declared or recognise the climate emergency.



 Of councils have targets for the council's own emissions.



 Of councils have targets for council area-wide emissions.



# Key facts

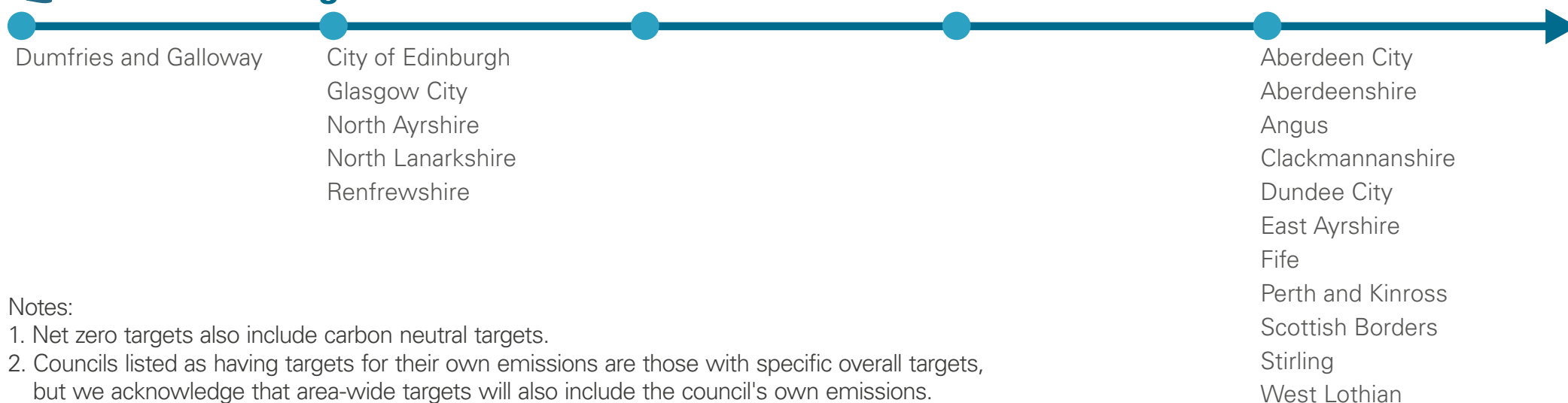


**Orkney Islands, Eilean Siar and East Dunbartonshire Councils** do not have net zero targets for their own emissions but have the following targets: Orkney Islands 42% reduction by 2025 against 2004/05 baseline. Eilean Siar 9.87% reduction by 2023 against 2016 baseline. East Dunbartonshire 59% reduction by end of 2022/2023 against 2012/2013 baseline.

## Net zero target dates for council's own emissions



## Net zero target dates for council area-wide emissions



Notes:

1. Net zero targets also include carbon neutral targets.
2. Councils listed as having targets for their own emissions are those with specific overall targets, but we acknowledge that area-wide targets will also include the council's own emissions.

# Councils have a critical role in meeting national climate change targets

**1.** This is the crucial decade for action on climate change and councils have a critical role to play in meeting national climate change targets. Achieving the global goal of keeping the average global temperature rise to no more than 1.5 degrees Celsius requires urgent action. Action is also needed now to make sure that Scotland is resilient enough to deal with the impacts of the changes to the climate that are already happening.

**2.** Scotland has a legally binding, national target to reduce net greenhouse gas emissions by 75 per cent by 2030 and then to reach [net zero by 2045](#). The Scottish Government also published [Climate Ready Scotland: Second Scottish Climate Change Adaptation Programme 2019-2024](#) in September 2019, which sets out several high-level outcomes that need to be achieved ([Exhibit 1, page 6](#)).

**3.** The role that councils have to play in addressing climate change is critical if Scotland is to meet its climate change targets. This is both in terms of how they manage their own activities, estates and assets, as well as the strong leadership needed to tackle climate change across the whole of their local areas. Collaboration between key partners and the communities councils serve will be essential.

**4.** In May 2022, there were local government elections, which changed the political leadership in many councils. This may impact on councils' priorities and decision-making processes. It is too early to tell the impact this will have on councils' climate change goals and plans or strategic decision-making processes in the longer term.

**5.** While this briefing focuses on the actions that need to be taken in relation to climate change, our recent [Local Government Overview report](#) recognises the broader challenges that councils are facing.

# Exhibit 1.

## National targets and high-level outcomes

Scotland aims to be net zero by 2045



**Measures to lower emissions**  
eg, green technology



**Measures to remove emissions**  
eg, forest expansion



**Net zero balance of emissions**



### 1. Communities

Our communities are inclusive, empowered, resilient and safe in response to the changing climate.



### 2. Climate justice (including health)

The people in Scotland who are most vulnerable to climate change are able to adapt and climate justice is embedded in climate change adaptation policy.



### 3. Economy

Our inclusive and sustainable economy is flexible, adaptable and responsive to the changing climate.



### 4. Supporting systems

Our society's supporting systems are resilient to climate change.



### 5. Natural environment

Our natural environment is valued, enjoyed, protected and enhanced and has increased resilience to climate change.



### 6. Coastal and marine environment

Our coastal and marine environment is valued, enjoyed, protected and enhanced and has increased resilience to climate change.



### 7. International networks

Our international networks are adaptable to climate change.

Source: Audit Scotland based on information from the Scottish Government

## Councils have a duty to act and an important leadership role

**6.** Scotland has introduced several pieces of legislation that place specific climate change duties on listed public sector bodies, including all of Scotland's 32 councils ([Exhibit 2, page 8](#)). This legislation has been further strengthened in recent years.

**7.** The Scottish Government has produced the [Public sector leadership on the global climate emergency: guidance](#), (the guidance) setting out what this means in practice. Councils that act beyond the minimum legal requirements placed on them have the opportunity to demonstrate strong leadership.

**8.** The Scottish Government declared a climate emergency in 2019. Twenty-eight councils in Scotland have now also publicly declared or recognised the climate emergency. This indicates a clear acknowledgement of the scale and urgency of the challenge. It suggests strong will and ambition to act and should provide a solid foundation for climate change action to be taken. However, it will only be meaningful if councils take decisive action and quickly.

## Exhibit 2.

### Key public sector climate change duties applicable to councils and other listed publicly funded bodies



#### Climate Change (Scotland) Act 2009

The body must act:

- in the way best calculated to contribute to the delivery of Scotland's national emissions reduction targets (known as 'mitigation')
- in the way best calculated to help deliver Scotland's statutory climate change adaptation programme
- in a way that it considers is most sustainable.



#### Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Order 2015

- Over 180 listed public bodies are required to report annually on compliance with the public duties.



#### The Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Amendment Order 2020

By November 2022, they must provide in their statutory annual climate change reports:

- where applicable, the body's target date for achieving zero direct emissions of greenhouse gases, (or such other targets that demonstrate how the body is contributing to Scotland achieving its emissions reduction targets)
- where applicable, the body's targets for reducing indirect emissions of greenhouse gases
- how the body will align its spending plans and use of resources to contribute to reducing emissions and delivering its emissions reduction targets
- how the body will publish, or otherwise make available, its progress to achieving its emissions reduction targets
- where applicable, what contribution the body has made to helping deliver Scotland's Climate Change Adaptation Programme.

Source: [Public sector leadership on the global climate emergency: guidance](#)

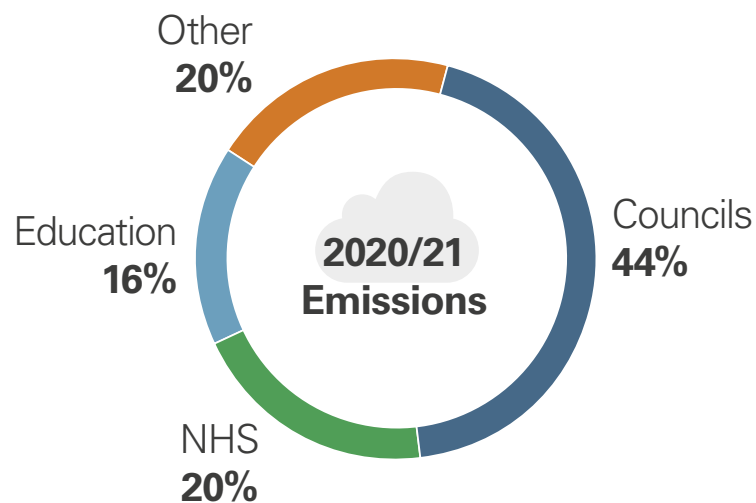


# Twenty-six councils have targets for their own emissions but with big differences in timescales

**9.** Corporate emissions are emissions that arise as a result of an organisation's own activities. They include emissions from electricity and gas used in buildings and fuel used in vehicles.

**10.** Reducing councils' corporate emissions is an essential element in reducing Scotland's overall public sector contribution to climate change. Councils' corporate emissions are the largest element of all public sector emissions in Scotland, based on reported emissions ([Exhibit 3](#)).

## Exhibit 3. 2020/21 reported public sector corporate emissions



Source: Audit Scotland based on [SSN Public Bodies Climate Change Reporting 2020/21 Analysis Report](#).

**11.** Reducing their own emissions also puts councils in a better position to lead by example, acting as a role model to encourage and motivate other organisations to set and achieve strong climate change goals.

## Most councils have climate change targets for their own emissions but there are big differences in timescales

**12.** Public sector bodies are required to report on emissions targets by November 2022 ([Exhibit 2, page 8](#)). Twenty-six councils currently have some form of target that covers their own overall emissions.

**13.** There are big differences in the dates that councils have set to achieve these targets ([Key facts, page 4](#)). Most councils have set a net zero target for either 2030 or 2045.

**14.** However, it is not possible to assess how ambitious a council is based on target dates alone, other factors are also important ([paragraphs 24– 35](#)).



[Exhibit 3](#) captures Scope 1, 2 and 3 emissions that have been reported by councils for 2020/21 (not all emissions are reported by councils or other sectors so this will affect the accuracy of the data).

## It is important to set interim targets to support longer-term aims

**15.** It is important that interim targets are in place, particularly when the final target date is quite far into the future. Interim targets help to track progress and ensure that achieving the final target remains a priority. Aberdeen City is one of the councils to publish interim targets ([Case study 1](#)).

### Case study 1

#### Aberdeen City Council



#### **Net Zero Target: Net Zero by 2045 at the latest**

**Interim Targets:** 48 per cent reduction by 2025 and 75 per cent reduction by 2030 (compared to 2015/16).

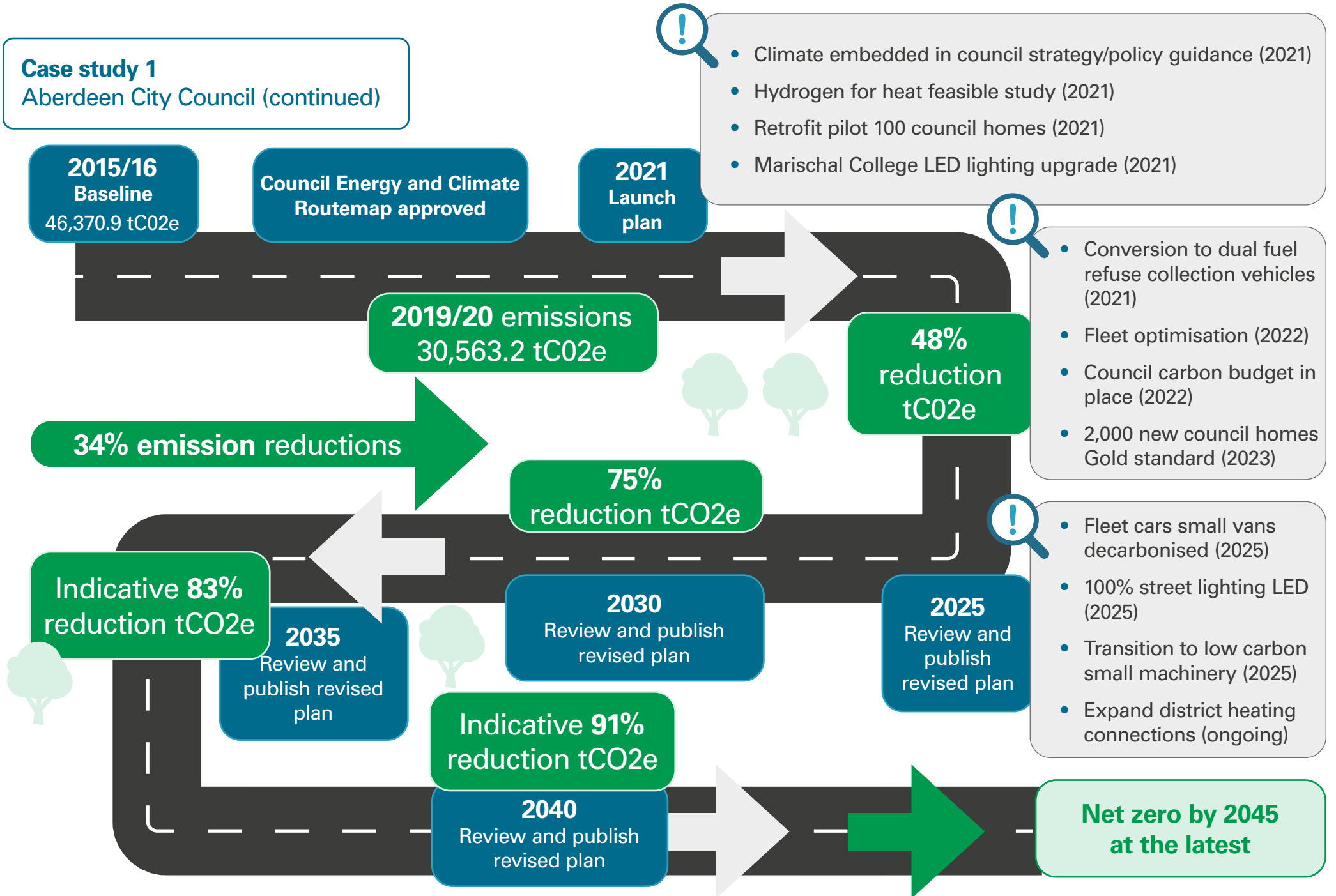
The council provides a summary of the emissions that make up this target and sets out how and when it will report on individual elements.

In addition to the interim targets the council provides a useful diagram of key milestones for its journey to net zero.

(See diagram on next page)

**Source: Aberdeen City Council**

**Case study 1**  
Aberdeen City Council (continued)



Source: Audit Scotland based on information from Aberdeen City Council

# Seventeen councils have shown leadership and set targets for area-wide emissions

**16.** Councils' own corporate emissions are very small compared to the emissions from the whole of their local area.

**17.** Councils do not have direct control over many of the emissions in their local area, such as the amount of energy people living in the area use to heat their homes or the amount of petrol that they put in their cars. However, councils' leadership is critical, as a significant proportion of area-wide emissions are from sectors that are directly shaped or influenced by council policy or partnerships, for example land use and planning policies and transport strategies. Councils also have a role as community leaders to encourage shifts in behaviours ([Exhibit 4](#)).

**18.** There are no specific legal requirements for councils to set area-wide emissions targets. However, 17 councils have taken a strong leadership role by setting a specific area-wide target.

**19.** Often area targets are developed in partnership with other important stakeholders and partners that can have a direct role in reducing area emissions, such as businesses.

## Exhibit 4. Local government levels of control and influence for area emissions



**A. Direct control:** buildings, operations, travel.



**B. Procurement and commissioning** and commercialisation.



**C. Place shaping:** using powers to control development and transport.



**D. Showcasing:** innovating, piloting, demonstrating and sharing good practice, scaling and replicating.



**E. Partnership:** leading, bringing people and organisations together, coordinating and supporting others, joining others' partnership.



**F. Involving, engaging and communicating:** Translating global and national climate change targets for local relevance with stakeholders to raise awareness, involving people and ideas for local solutions.

Source: [The Climate Change Committee](#)

## There is considerable variation in timescales for area-wide emissions targets

**20.** There are big differences in the dates that councils have set to achieve their area-wide targets ([Key facts, page 4](#)).

**21.** Some variation is to be expected because of the different challenges that councils face and the different opportunities to take action within their local areas. Rural or island councils may have lower population numbers than city councils, for example, but they may be much more reliant on cars, planes or ferries. Within densely populated cities there may be more opportunities for connected public transport systems but also higher populations and more emissions from industry.

**22.** However, in some cases there is a 20-year difference in the target dates to reach net zero. It is unlikely that this is based solely on differences in local context. As highlighted earlier, ambitious targets will only be meaningful if decisive action is taken to achieve them.

**23.** As with corporate emissions, interim targets can help to ensure that progress is being made. Stirling is one of a small number of councils to have explicitly stated interim targets to reduce area-wide emissions ([Case study 2](#)). For those that have adopted the national 2045 net zero target, national interim targets may also be implied but it would be useful to explicitly state this.

### Case study 2 Stirling Council



#### Target: Net zero by 2045

The council follows the national target trajectory of achieving net zero by 2045 for the local area. It provides a detailed breakdown of what the national targets for individual emission sources mean at a local level and includes additional council targets.

The council also provides information about emissions sources and the volume of carbon that is currently being stored within forests and land in the area. It recognises data gaps and the need for collective reporting by partners and communities and has plans for developing an online portal to support this. The council aims to lead by example, inspire others to act and enable progress to be made.

Source: Stirling Council

# Councils need to be clear about what is included in emissions targets

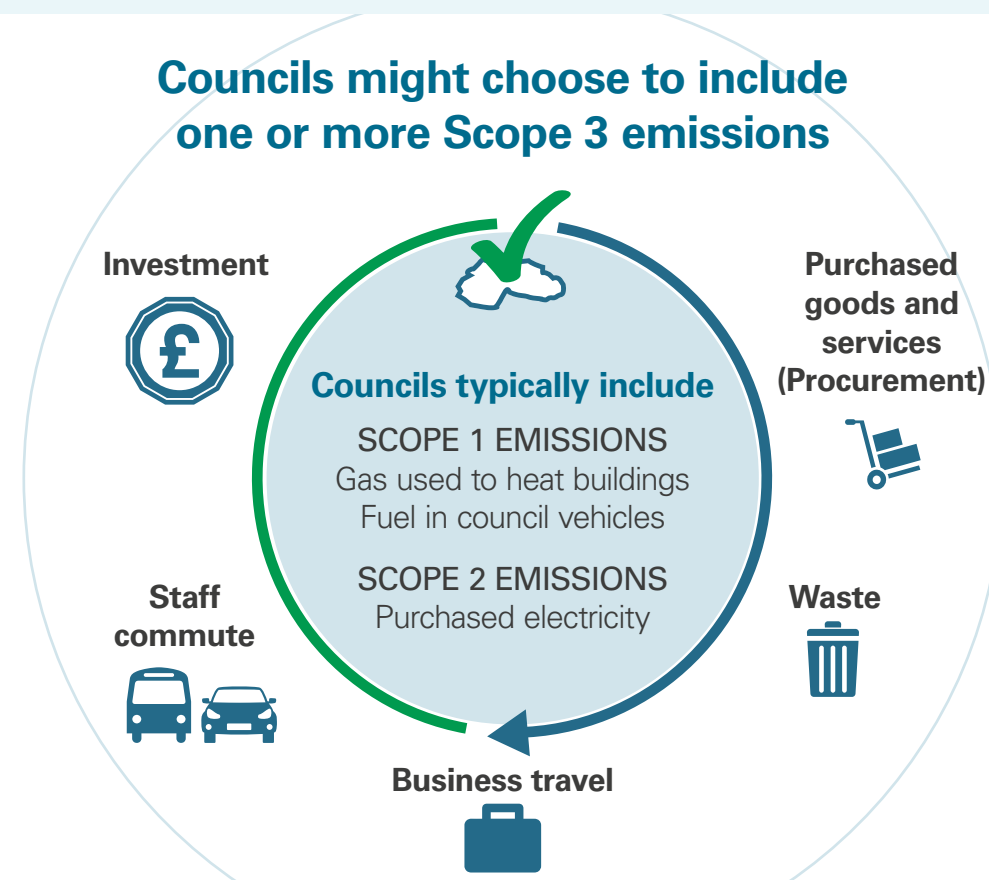
**24.** There is variation in the emissions that councils are choosing to include in their targets ([Exhibit 5](#)). Including more categories of emissions can make the targets harder to achieve, but it also means that councils can make a bigger, more positive impact on tackling climate change. This is true for both the council's own corporate targets and for area-wide targets. It is important that councils are clear about what is and is not included in their targets to:

- increase transparency about the levels of ambition and likely impact
- allow people to compare one council with another and hold the council to account for progress
- provide greater opportunity for partnership working between councils with shared goals.

**25.** A consistent approach to target-setting would improve transparency and allow councils to benchmark their performance with other councils. This includes using a shared language to describe the categories of emissions included in targets and applying the same methodologies to quantify emissions from each source.

## Exhibit 5.

**Scopes and emissions that councils typically include or might choose to include in corporate targets, with illustrative examples**



Source: Audit Scotland and information included in the [Public sector leadership on the global climate emergency: guidance](#)

# Councils need to be clear about how they are dealing with residual emissions

**26.** Most councils have chosen to set a net zero or carbon neutral target. These are terms that are often used to mean the same thing - balancing the amount of carbon emissions we put into the atmosphere with the amount of emissions we take out.

**27.** The amount of emissions we take out of the atmosphere is important because it is recognised globally that it will not be possible to completely eliminate all emissions in the timescales required.

**28.** Net zero targets can only be achieved if the emissions that remain after all possible emissions reductions have been achieved are dealt with effectively. These are called unavoidable emissions or residual emissions.

**29.** Options for dealing with these residual or unavoidable emissions include offsetting or insetting options ([Exhibit 6](#)) such as:

- removing carbon through planting trees (sequestration)
- utilising technology that is designed to remove carbon from the atmosphere (carbon capture and storage).

**30.** We have not assessed the content and quality of plans in detail, however, we have noted a lack of clarity around the way in which councils are intending to deal with residual emissions.

## Exhibit 6. Difference between offsetting and insetting carbon removal projects

### Insetting

Carbon removal projects inside council's own operational boundary for corporate emissions, (eg, council owned parks) and by extension, for area-wide emissions, inside council area (eg, woodland).



### Offsetting

Paying for carbon to be removed from places outside council's operational boundaries, or by extension outside of council area boundaries for area-wide targets.



Source: Audit Scotland and information included in the [Public sector leadership on the global climate emergency: guidance](#)

**31.** Councils often highlight in their plans:

- that their first priority is to reduce emissions and that they only intend to use offsets as a last resort
- the actions they are taking or intending to take to sequester carbon on their own council lands or from within their council areas
- that only ethical offsetting schemes will be used.

**32.** However, councils have published very little information about the likely percentage of unavoidable emissions that the council would consider acceptable to achieve net zero. This is important because there is a risk that councils could over-rely on using carbon offsets to achieve net zero targets.

**33.** Buying offsets can be easier than reducing emissions, however, there are likely to be limits to how much carbon can be removed from the atmosphere by nature or technology within the timescales necessary. Establishing a maximum level of acceptable offsets and stating which categories of emissions will be offset can help to minimise this risk. Councils are not alone in tackling these challenges and similar concerns have been raised at a global level.

**34.** It is also important for councils to state whether they will limit their carbon removal activity to initiatives that are located within their own council area (sometimes called insetting, [Exhibit 6 \(page 15\)](#) or from within Scotland. This is important because if a council uses offset projects that take place outside of Scotland, the carbon removed would not count towards Scotland's national targets. Where and how carbon is removed from the atmosphere can also lead to ethical concerns and issues of double counting.

**35.** A lack of clarity around how residual emissions will be dealt with can obscure what councils mean by aiming to reach net zero, and the extent to which emissions reductions will contribute towards this.



# Councils need up-to-date delivery plans for emissions reduction that are transparent about the challenges

**36.** Most councils have strategies or action plans in place that cover corporate emissions, while around 60 per cent have area-wide plans. We have not assessed the content and quality of these documents in detail, but have highlighted issues for councils to consider as they develop their plans further.

**37.** Given the urgency of climate change, many councils have set targets which appear to be very ambitious. While ambitious targets are essential if Scotland is to meet its climate change goals, it does mean that there may be a significant gap between the target and the actions that the councils have identified to achieve it. Dumfries and Galloway Council, for example, has quantified the carbon reductions it expects to achieve from the actions set out in its plan. The total amount that will be saved is only a relatively small percentage of the carbon savings needed ([Case study 3, page 18](#)). Councils need to be transparent about the gaps and challenges that exist in achieving their targets.

**38.** Detailed plans can help to highlight these challenges and the steps that need to be taken to address them, providing a shared understanding of where efforts need to be focused. We would expect plans to include detailed route maps that set out:

- interim targets to track progress towards longer-term targets
- how and to what extent individual actions will contribute to emissions reductions

- costs and budgets for the intended actions, gaps in financing and intended actions to secure sufficient funds. This can be challenging to do. For example, Perth and Kinross Council has identified that for the 2022/23 financial year £6 million will be required for actions to support the transition to net zero
- how actions to reduce emissions might have co-benefits for, or impact on, adaptation actions. Restoring peatlands, for example, can reduce net emissions and may also help to control flooding
- a clear timetable for reviewing actions and publishing update reports on progress.

**78%** of councils have current climate change plans or strategies that include actions for reducing corporate emissions

**63%** of councils have current climate change plans or strategies that include actions for reducing area-wide emissions

**39.** It is important that plans are regularly reviewed and kept up-to-date to ensure that they reflect relevant developments in the council and the local area as well as taking into account new innovations and approaches to climate change challenges. Councils should also work towards addressing data gaps and uncertainties and increasing understanding and transparency in these areas.

**40.** The scale and urgency of the challenges presented by climate change mean that councils will need to make both swift and deep changes to the way they operate as organisations and to support the transformations necessary within their council areas. Fife Council highlights the importance of transformational rather than incremental change in its climate change plan. We would encourage councils to reflect on the extent to which their plans and strategies are transformational and address whole system change, and consider how this could be amplified.

### Case study 3 Dumfries and Galloway Council



#### **Target: Net Zero by 2025**

The council is clear about its leadership role for the area within its strategy, noting that “Dumfries and Galloway Council is directly accountable to the local community for decisions and is best placed to take swift, local action”. The strategy sets out where the council has control or influence and what is in the control of others. It also sets out mechanisms the council is introducing to embed climate change into decision-making. The council has quantified the expected emissions savings for the actions it sets out in its plan.

**Source: Dumfries and Galloway Council**

# Councils need to be clear about the level of risk posed by climate change and transparent about the extent to which current plans will minimise impacts

**41.** Scotland’s climate is already changing ([Exhibit 7](#)). These changes will continue and intensify in the decades ahead. Global efforts to reduce greenhouse gas emissions can limit the extent of future climate change but we cannot prevent changes that are already taking place due to past and present emissions. The UK-wide heatwave in July 2022 led to Scotland experiencing its highest ever recorded temperature.

**42.** The science shows that Scotland is likely to experience more extreme weather, including more heatwaves, storms, rising sea levels and flooding. [Adaptation Scotland](#) sets out how these changes, together with changes to average seasonal rainfall and seasonal temperatures, are likely to have significant impacts.

**43.** For example, extreme weather will cause damage to homes, roads, rail and buildings including schools and hospitals. It is likely to affect food and water supplies, increase coastal erosion, disrupt crops and agriculture production, increase wildfires and risks from certain pests and disease as well as damaging wildlife and ecosystems.

**44.** There are actions that can be taken now to minimise the amount of damage and disruption caused. Failure to act early enough to put climate change adaptation measures in place will increase costs in future years. It could also make existing health and social inequalities worse, because climate change impacts, such as extreme weather events, can have a disproportionate effect on vulnerable groups and those who are economically disadvantaged. For example, the elderly and those with chronic health conditions are more vulnerable to impacts of extreme heat.

## Exhibit 7. Climate change projections for Scotland



Scotland’s **10 warmest years** on record have all occurred since 1997. The average temperature in the last decade (2010–19) was **0.69°C warmer**, and the warmest year on record was 2014.

Scotland will experience hotter drier summers, with greater extremes.



There has been an **increase in rainfall** over Scotland in the past few decades (with an increasing proportion of rainfall coming from heavy rainfall events). The annual average rainfall in the last decade (2010–19) was **9 per cent wetter** than the 1961–1990 average, with winters 19 per cent wetter.

Scotland will experience warmer, wetter winters with more intense rainfall events.



Mean **sea level** around the UK has risen by approximately **1.4mm/year** from the start of the 20th century.

Sea levels will continue to rise, increasing flooding and coastal erosion.

Source: [Adaptation Scotland](#)

**45.** Taking action now to adapt to climate change can also bring opportunities, for example creating more jobs for green infrastructure projects or nature-based flood-management solutions such as the natural flood defences recently put in place for the River Tweed ([Exhibit 8](#)).

## Councils need to adapt to climate change

**46.** It is important that councils understand the risks posed by climate change to the way that their organisations function. Councils must ensure that plans are in place to enable them to continue to provide key services and maintain their statutory responsibilities, such as providing social care. They need to understand the risks of climate change to their buildings, such as flooding or storm damage, as well as understanding the measures that need to be put in place to protect the health and wellbeing of employees.

**47.** A systematic, structured approach can be helpful in achieving this. Aberdeen City Council, for example, has assessed its performance against the criteria laid out in [Adaptation Benchmarking Capability Framework for a Climate Ready Public Sector](#) and provides details of its progress in the council's [Climate Change Plan](#).

## Councils have a leadership role in making their council areas resilient and climate ready

**48.** Councils also have a critical leadership role in helping their areas to adapt to climate change. This includes ensuring that planning, transport and housing policies reflect climate change adaptation priorities as well as working in partnership, for example to put in place flood defence schemes, and engaging with local communities to increase resilience.

## Exhibit 8. Natural flood defences for the River Tweed



Source: [The Scottish Farmer](#)

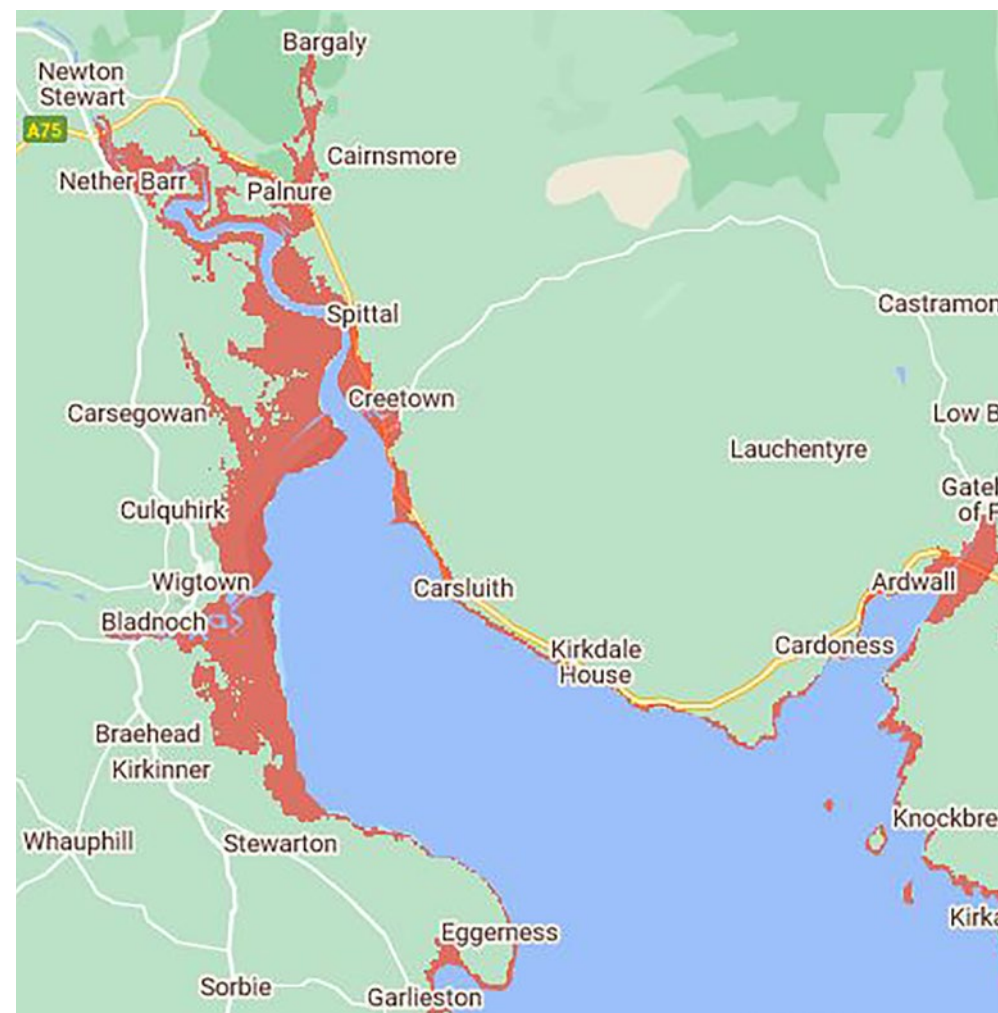
49. A key way to understand where activity should be focused is through the development of local area risk and vulnerability assessments. For example, some areas may be more at risk of coastal flooding ([Exhibit 9](#)), while others might be more vulnerable to drought, which will affect agricultural output. Angus Council includes an assessment of the risks that climate change poses to their area as an appendix in their [Sustainable Energy and Climate Action Plan](#).

### Councils need to develop stronger and more comprehensive climate change adaptation plans and actions in recognition of the significant risks that Scotland and their council areas face

50. Clear strategies and plans setting out the actions that councils are taking to ensure that their organisations and council areas are able to adapt to climate change are essential. Although we have not carried out a detailed assessment of the quality of plans currently in place, in general we found that the focus tends to be on efforts to reduce emissions, with adaptation featuring as a section within wider climate change plans. Some councils have developed separate plans and strategies for climate change adaptation. For example, Aberdeen City Council has created [Aberdeen Adapts: Aberdeen's Climate Adaptation Framework](#), in collaboration with a wide range of organisations. A separate plan can help to increase the level of focus on this important area.

51. Joining forces and taking a collective approach to developing adaptation strategies can be an effective option. The eight councils that make up the Glasgow City Region came together as part of a cross-sector initiative with other equal partners to develop [Climate Ready Clyde](#). Combining resources in this way has enabled the development of very thorough plans and strategies with stretching targets and detailed analysis of where action can be best focused ([Case study 4, page 23](#)).

## Exhibit 9. Examples of areas that could be at risk of coastal flooding by 2030



Source: [Climate Central Interactive Map](#)

**52.** Whatever the approach councils choose to take, plans can be strengthened by including:

- An assessment of the risks and opportunities created by climate change for the council and the area. The assessment should include an indication of where further information and research is needed as well as the scale and urgency of the risk or opportunity.
- Clear aims and objectives for adapting to climate change, which might be expressed as high-level outcomes. These should be supported by targets and indicators to ensure progress can be measured.
- Analysis of the extent to which the actions identified will minimise the likely impacts of climate change, identifying the areas where more attention is needed.
- A gap analysis of shortfalls in financing and resources, with actions to fill these gaps.
- An indication of how the actions to adapt to climate change might have co-benefits for, or could impact negatively on, emissions reduction targets. For example, the carbon impact of large adaptation construction projects.
- A clear timetable for reviewing actions and publishing update reports on progress.

**53.** As with emissions reduction, adapting to climate change is about transformation. However, there is not a single target for adaptation, such as becoming net zero. Instead, there is a need for multiple targets and actions across a wide range of issues, which can often be complex and difficult to navigate. To help with these challenges, Climate Ready Clyde sets out an approach described as 'Transformational Adaptation' ([Case study 4, page 23](#)). It is likely that many of the key aspects of this approach would also apply to reducing emissions.

## Case study 4

### Climate Ready Clyde



**Purpose and aims:** Climate Ready Clyde (CRC) is a cross-sector initiative funded by 14 organisations, including eight councils, and is supported by the Scottish Government. Its purpose is to create a shared adaptation vision, strategy and action plan for the whole of the Glasgow City Region. The strategy includes 16 flagship actions, which are still in the formative stage, aimed at addressing systemic challenges and creating the conditions for change. It also includes three stretch targets, with the aim that by 2025 CRC will have:

- increased the resilience of over 140,000 of the region's most vulnerable people to the impact of climate change
- closed the region's adaptation finance gap of £184 million a year
- involved 125 new organisations, community groups and businesses supporting Glasgow City Region to adapt.

**Strategy:** The strategy includes detailed analysis of the financial investment required to achieve these aims, the gaps that exist and the measures it will take to secure the financing necessary. This includes the development of a Regional Finance Strategy and Action Plan and an Adaptation Climate Finance Lab. It provides an overview of other barriers and challenges with potential solutions to overcome them. The

strategy also sets out aims for communities to be actively involved in governance and decision-making. It also places significant emphasis on the value of creative arts and 'story telling' to engage people and drive change.

**Approach:** CRC aims to use a blend of incremental and transformational adaptation approaches to achieve its vision. It defines these approaches as follows:

- Incremental approaches – actions that improve the climate resilience of existing systems and actions. This often involves mainstreaming climate change into policies, programmes and plans.
- Transformational approaches – actions that change existing approaches, alter governance arrangements and address underlying causes of climate risk or vulnerability. This may involve re-thinking the future vision of the region, including the societal, cultural, institutional, ecological and physical changes needed, as well as the region's political economy. Transformational approaches offer the potential to deliver a larger, more sustainable, permanent, long-term change.

Source: [Climate Ready Clyde](#)

# Councils need to build on and increase collaboration with partners and communities

**54.** Councils are responsible for developing plans to meet their own corporate emissions targets. Many are also developing plans for their local areas.

**55.** There are support networks in place for councils and other public sector bodies. These include the Sustainable Scotland Network, Adaptation Scotland and the Improvement Service, as well as COSLA and Solace.

**56.** However, 32 individual councils are largely working separately to develop plans and route maps and to understand the climate impact of their actions. This can lead to inefficiency and the risk that inter-dependencies with activity in other areas will not be fully understood, and opportunities for economies of scale might be lost.

**57.** Much more collective effort is needed to identify and implement potential solutions. Effective actions to achieve climate goals, particularly area-wide targets, are likely to involve complex relationships between different partners and rely on strong collaboration. Effective collaboration with businesses and public sector bodies is essential.

**58.** Councils cannot achieve net zero or adapt to climate change in isolation. Their resilience, for example, is influenced by the actions and responses of others such as infrastructure operators and large industrial sites. Partnership working also allows the costs and risks of some actions, such as investing in innovative technology, to be shared.

**59.** Scottish councils are joining with other councils in the UK and beyond to increase collective efforts through a range of initiatives, for example the [Global Covenant of Mayors for Climate and Energy](#). There are also good examples of councils introducing initiatives to support and motivate local partners to work together, such as the [Sustainable Glasgow Charter](#). [Highland Adapts](#) is an example of a collaborative approach to adaptation where the council is one of the founding partners.



**60.** Collaboration with local communities and ensuring that their opinions are included in developing plans as well as delivering on local priorities is also essential. Councils have an important role in empowering communities to develop localised solutions to climate change. The City of Edinburgh Council has launched an initiative to support communities in this [\(Case study 5\)](#). Councils should be identifying opportunities to scale up activity in this area, which also supports councils' efforts to encourage participative decision-making. A recent publication by the Accounts Commission and Audit Scotland on [Principles for Community Empowerment](#) sets out five principles for effective community empowerment approaches [\(Exhibit 10, page 26\)](#).

**61.** As community leaders, councils also have a role in influencing and encouraging changes in behaviours and lifestyles. They need to consider the mechanisms and support that will be required to do this, including effective engagement with communities.

## Case study 5 Our Future Edinburgh



Sponsored by The City of Edinburgh Council, this new initiative aims to maintain an ongoing dialogue with citizens and communities about the transformation that needs to happen in the city and how communities can collaborate in decision-making and delivering change. The forum has appointed a full-time co-ordinator and the initiative will be looking to:

- Create an open-source platform for residents and communities in Edinburgh to access information, materials and resources.
- Create an accessible citywide forum or similar space where local residents can connect with local and city level discussions about climate action.
- Support networking and innovation between and among community groups and places wanting to progress local climate action.
- Connect with community climate action plans and local place plans as well as citywide climate and net zero initiatives.

Source: The City of Edinburgh Council

## Exhibit 10. Principles for community empowerment



Source: Audit Scotland

# Councils need to put climate change at the heart of decision-making



**62.** Audit Scotland's publication [Addressing Climate Change](#) pulls together national recommendations for the public sector on climate change. One of the key themes from this work is the need for climate change to be at the heart of decision-making at all levels of the public sector. In line with recent legislation, all listed public bodies including councils will need to report on how they are aligning their spending plans and use of resources with delivering on their emissions reduction targets, by November 2022 ([Exhibit 2, page 8](#)).

**63.** It is not yet clear what this will mean in practice. It is likely to involve shifting the focus from actions that might be considered as specifically climate change related and moving towards considering climate change as a central element of all council activity.

**64.** Integrating climate change into decision-making across all areas of council activity will take time and will present challenges as well as opportunities. To help enhance our understanding of the issues, we held a focus group with council representatives from the Sustainable Scotland Network local government group in March 2022 and met with other stakeholders.

**65.** The focus group and other discussions highlighted a range of important issues that will inform our future work on climate change. Participants provided valuable insights into the challenges facing councils when it comes to building climate change into decision-making, including the following:

- Financial constraints – councils may need to prioritise lower cost options that save money in the short term, but which will cost more in the longer term if climate targets are to be met. This may be about costs to themselves or costs to their communities. One example provided at the focus group was the installation of gas boilers in social housing to minimise heating expenditure for residents in the short term, although the boilers will need to be replaced to achieve carbon emissions reductions in the longer term. The current cost of living crisis is likely to considerably increase the financial pressures on councils and their communities and there is a risk that this could lead to climate change activity being deprioritised or delayed.
- Access to data – councils do not always have access to the data needed to support decision-making processes. This may be due to gaps in their own data collection and management systems, but is often because it is not possible to accurately quantify the information needed. For example, procurement supply chains are complex and methodologies for quantifying related emissions are often largely based on estimates.
- Skills and capacity – councils do not always have the capacity, resources or people with the relevant skills needed to make well informed decisions about climate change, or to implement the actions needed.

**66.** Collective effort, shared resources and innovation will be essential in helping to overcome these issues and there are examples of where this is starting to happen. For example, The City of Edinburgh Council is exploring new financing models ([Case study 6, page 29](#)). Understanding financial and other gaps between what is needed and what is currently in place to achieve climate change goals will help to identify potential challenges and support informed decision-making.

**67.** Embedding climate change in decision-making is complex. However the urgency of the climate crisis makes this a priority and councils need to act now to put effective processes and mechanisms in place to inform the decisions they make. Councils are starting to use a variety of tools to do this ([Exhibit 11, page 30](#)).

## Case study 6

### Edinburgh's Infrastructure and Investment Programme Board



Edinburgh's Infrastructure and Investment Programme Board (IIPB) has been set up to support collaborative development of strategic city infrastructure in line with Edinburgh's net zero target by 2030. Chaired by the City of Edinburgh Council, it brings together a broad range of public and private sector partners to:

- Provide city wide leadership.
- Oversee, agree and drive delivery of five thematic workstreams.
- Develop a green infrastructure investment plan for the city.

Source: The City of Edinburgh Council

Although relatively new, the IIPB has already undertaken extensive combined citywide data analysis to identify local areas where collaborative infrastructure planning will best support the scale of transition required for net zero. Organisational budgets are now being combined to deliver a single combined data map to underpin organisational, operational and financial planning, as well as enabling partners to work together to identify collaborative opportunities for project delivery.

This work, supported by the project development activity of the thematic partnerships, will be further progressed into a Green Investment Prospectus and a green infrastructure investment plan.

## Integrating climate change into risk and opportunity management processes

**68.** The integration of climate change into risk and opportunity processes can be a key mechanism in helping to bring about changes in how climate change is considered within strategic planning, at both a service level and a corporate level. This can help councils to:

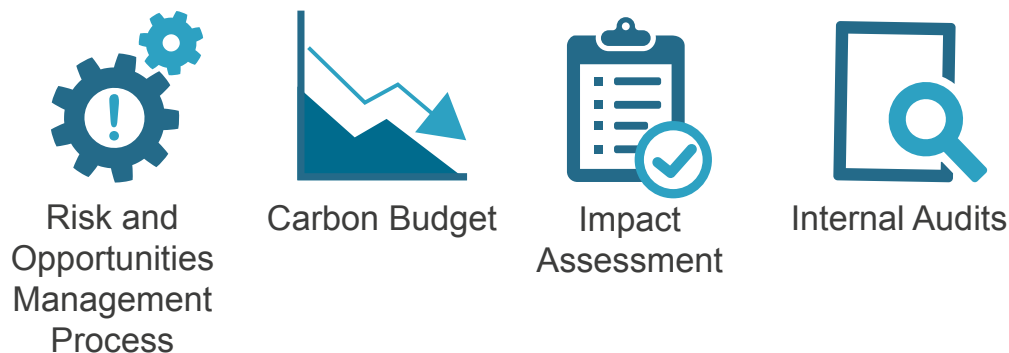
- fully understand the potential impacts of new policies and programmes on the likelihood of the council achieving its emissions climate goals. This can be particularly helpful in managing the risks that may arise from changes outside the direct control of the council, including the introduction of new legislation
- identify the potential impacts of climate change on the council's own operations and the resilience of the communities it serves and build this into decision-making
- identify opportunities for joint benefits through aligning different policy areas, for example utilising community wealth-building projects to integrate energy efficiency measures
- maximise opportunities for actions to tackle climate change and reduce emissions to save money and stimulate the economy, and to promote wider co-benefits such as improving health (and in turn reducing spending on healthcare).

## Undertaking climate change impact assessments and project appraisal

**69.** Using climate change impact assessments can be an effective way to get a broad understanding of how individual policies, projects, programmes and budget allocations may impact on emissions or adaptation goals. This can then be used to inform decisions and prioritise actions.

**70.** Climate change impact assessments can highlight potentially positive interactions between different policy areas and help to overcome negative impacts. This can be particularly helpful in areas where there may be perceived tensions, for example between financial considerations (such as saving money) and climate objectives (such as reducing emissions). Buying food for schools is a good example of how understanding the impacts of purchasing decisions can help to avoid negative impacts and maximise positive opportunities ([Case Study 7, page 31](#)).

### Exhibit 11. Tools and mechanisms that councils can use to support decision-making



Source: Audit Scotland

**71.** Finding and maximising the opportunities to align strategic priorities will be critical for ensuring that climate change goals are met and for ensuring that policies which undermine those goals are redesigned. It will be important for climate impact assessments to be designed in a way that helps decision-makers to understand the collective impacts of projects or policies.

## Adopting carbon budgets for individual services

**72.** The use of service level carbon budgets may be helpful for ensuring accountability and reducing emissions at a service level. Service level carbon budgets might typically be annual carbon allowances for each service, with a target or requirement to reduce the amount of carbon emitted by the service each year. However, they can also present some challenges, such as having a disproportionate impact on some services, limited data, and a lack of control by individual services over all elements that can contribute to the savings.

## Integrating climate change into internal audits

**73.** Integrating climate change into internal audits can provide assurance that the underlying controls and processes that support climate change commitments, plans and programmes are operating as intended. It is essential that decision-makers are provided with timely data and updates so that opportunities, barriers and challenges can be fully understood and considered when decisions are being made.

### Case Study 7 Food procurement



Our focus group with council officers highlighted how council budgets are under increasing pressure and cost savings often drive local decision-making. The provision of school meals is a useful example of the tensions that can exist between balancing costs and environmental considerations.

Councils purchase a lot of food for school meals. How and where school food is bought is a complicated process that can have an impact on the environment. Often cheaper food can have a greater carbon impact compared to food produced by sustainable methods. Cheaper food can be lower quality and can cause more food waste, which is also bad for the environment. Purchasing sustainable food benefits children, the environment, and contributes towards net zero goals. It can also stimulate local economies and encourage food producers to adopt more sustainable methods, helping local wildlife to flourish.

There is a lack of data on how the food that councils purchase impacts on the environment. Councils need greater information to help them to make informed decisions about the food they buy and how it contributes to net zero goals. Work is being done in this area and 15 councils have achieved a bronze award on the [Food for Life Served Here award](#), while Stirling Council has achieved silver and East Ayrshire Council and North Ayrshire Council have achieved gold.

Source: Audit Scotland

# Recommendations

Successfully addressing the climate emergency is a colossal challenge, which no council can address alone. It requires a system-wide approach to bring about the transformational change needed. Within Scotland this will mean collaboration across all parts of government and society. Climate change will be an ongoing area of interest for the Accounts Commission through its annual audit, Best Value and performance audit work.

There are a range of actions that councils can take to improve their response to the climate emergency. The Accounts Commission would like councils to consider the following five recommendations:

## 1. Ensure clear and transparent emissions targets are in place.

To help achieve this, councils should consider taking action to:

- be clear and transparent about what is and is not included in corporate and area-wide targets
- be clear and transparent in policies about how the council will deal with residual emissions if net zero or carbon neutral targets are in place

- utilise appropriate interim targets to ensure ongoing progress can be measured and monitored effectively
- regularly report progress against targets in a clear and transparent way.

## 2. Increase action on adaptation and climate resilience.

To help achieve this, councils should consider taking action to:

- set interim targets with clear performance indicators to ensure focus on adaptation goals
- develop an overarching adaptation plan which pulls together all the council's actions and allows an assessment of the impact of these actions
- ensure adaptation and climate resilience are considered in decision-making
- regularly report progress against actions in a clear and transparent way.



# Recommendations

## 3. Make action plans clear about the gaps and challenges that remain.

To help achieve this, councils should consider taking action to:

- Regularly update action plans. Given the scale of the emergency and the speed at which action is required, an annual review of actions would help to ensure that the actions identified are the most effective options.
- Include detailed route maps to achieving climate goals.
- Include details of the extent to which individual actions in the plans will impact on climate goals for reducing emissions and adapting to climate change, so the scale of the challenge can be clearly seen.
- Improve information on costs and budgets of actions.
- Ensure the co-benefits or potential negative impacts of net zero actions and adaptation actions on each other are clearly understood.

## 4. Increase collaboration efforts.

To help achieve this, councils should consider taking action to:

- Work with partners to further develop existing support networks to ensure learning and good practice is shared across the sector.
- Work collaboratively to tackle some of the key challenges involved in defining and setting targets and monitoring progress, combining resources where it is more effective to do so, and focusing on maximising impact and adding value.
- Work collaboratively with local communities and ensure that people are able to effectively contribute to the design and delivery of climate change actions.

# Recommendations

## 5. Embed climate change into decision-making at all levels.

To help achieve this, councils should consider taking action to:

- ensure senior level buy-in and leadership by integrating climate change into their strategic priorities and setting out accountability arrangements
- integrate climate change into key overarching organisational annual reports and plans
- ensure climate change is fully integrated into existing governance and business processes, including risk management and internal audits
- develop mechanisms to ensure that the potential impact of policies on climate change goals is considered fully in decision-making
- assess whether the council has sufficient capacity, skills and knowledge to support effective decision-making on climate change and to implement the necessary actions by, for example, carrying out a skills and competencies review.

# Scotland's councils' approach to addressing climate change

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