

PRESS NOTICE

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National Audit Office



Northern Ireland
Audit Office

Approaches to achieving net zero across the UK

Report by the four Auditor Generals of the United Kingdom.

Effective working relationships between the UK and devolved governments will be key to achieving net zero by 2050 - given the different net zero targets, carbon budgets and policies across the four nations.

This is highlighted by the UK's four public audit offices in their report ***Approaches to achieving net zero across the UK***. The publication sets out the UK and devolved governments' legislation, policy, strategy, governance and monitoring arrangements relevant for achieving net zero greenhouse gas emissions.

Transport is currently the largest greenhouse gas emitting sector in England and Scotland; whereas in Wales, energy supply contributes the most to emissions, and in Northern Ireland, agriculture is the largest emitting sector.

The different emissions profiles in the four nations have led to them taking a bespoke approach to decarbonising, including through differing combinations of emissions targets and policies, with varying arrangements for specific sectors.

Whilst each of the four nations is taking differing approaches to decarbonising, the report also makes clear that achieving net zero in any one nation depends on UK-level action, and vice versa. It is therefore important to ensure that choices made by each nation - when considered collectively - provide an effective path to achieving UK net zero targets, in addition to those set at a devolved level. This will also help to secure value for money on net zero spending.

For example, UK-wide policy will be critical in defining pathways towards decarbonising heating in buildings, but this will need to be supplemented by action at a devolved level on issues including planning and improving energy efficiency. Interdependencies further arise through financial decisions of the UK government, given they impact the availability of funds in the devolved administrations.

Notes to editors

1. This report was co-authored by the National Audit Office, Audit Scotland, Audit Wales, and the Northern Ireland Audit Office.
2. The Climate Change Act 2008 is the UK's approach to reducing emissions and preparing for climate change. It set a statutory target to reduce UK Greenhouse Gas Emissions by at least 80% (against a 1990 baseline) by 2050. In 2019 the act was amended, requiring the UK to become a net zero economy by 2050, involving almost completely cutting carbon emissions, while capturing equivalent amounts of any residual emissions.

3. England, Wales and Northern Ireland are currently working to the 2050 target. Scotland, through its own legislation, set itself a target to become a net zero economy by 2045.
4. The Interministerial Group for Net Zero, Energy and Climate Change was established in 2020 to support effective engagement and collaboration between ministers leading on these issues across the UK.

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About Audit Wales

- The Auditor General is the independent statutory external auditor of the devolved Welsh public sector. He is responsible for the annual audit of the majority of the public money spent in Wales, including the £24 billion of funds that are voted on annually by the Welsh Parliament. Elements of this funding are passed by the Welsh Government to the NHS in Wales (over £9 billion) and to local government (over £6 billion).
- The audit independence of the Auditor General is of paramount importance. He was appointed by the Queen, and his audit work is not subject to direction or control by the Welsh Parliament or government.
- The Wales Audit Office (WAO) is a corporate body consisting of a nine member statutory Board which employs staff and provides other resources to the Auditor General, who is also the Board's Chief Executive and Accounting Officer. The Board monitors and advises the Auditor General, regarding the exercise of his functions.
- Audit Wales is the umbrella name used to describe the Auditor General for Wales and the Wales Audit Office, which are separate legal entities with their own legal functions.

About Audit Scotland

- Audit Scotland is a statutory body set up in April 2000, under the Public Finance and Accountability (Scotland) Act 2000. It provides services to the Auditor General for Scotland and the Accounts Commission for Scotland.

About the Northern Ireland audit office

- The Northern Ireland Audit Office (NIAO) is a public sector body which supports the Northern Ireland Assembly in holding the Northern Ireland Executive to account for the way in which it spends public money. The Comptroller and Auditor General (C&AG), Dorinnia Carville, is Head of the NIAO. The C&AG certifies the accounts of

Government Departments and a range of other public sector bodies. She has statutory authority to report to the Assembly on the economy, efficiency and effectiveness with which departments and public bodies use their resources. Her reports are published as Assembly papers.

About the National Audit Office

- The National Audit Office (NAO) scrutinises public spending for Parliament and is independent of government and the civil service. It helps Parliament hold government to account and it uses its insights to help people who manage and govern public bodies improve public services.
- The Comptroller and Auditor General (C&AG), Gareth Davies, is an Officer of the House of Commons and leads the NAO. The NAO audits the financial accounts of departments and other public bodies. It also examines and reports on the value for money of how public money has been spent.