

Audit Scotland biodiversity duty report

For the period 1 January 2021 - 31 December 2023



 AUDIT SCOTLAND

Prepared by Audit Scotland
December 2023

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About Audit Scotland

1. Audit Scotland is Scotland's public audit agency. We are independent of government and work to provide assurance about public spending and to improve public services. We provide the Auditor General and the Accounts Commission with the services they need, and work with them to deliver the outcomes set out in our shared statement of purpose, [Public audit in Scotland](#).

2. We do this through our financial and performance audits, our work with stakeholders and scrutiny partners, and our communications and engagement across the wide range of people, organisations and groups with an interest in and who are impacted by our work. Our work includes:

- delivering the annual audits of almost 300 public body accounts, and statutory reports on issues found
- performance audits on areas of public services, and Best Value reports on local authorities
- briefings and blogs on areas of public interest
- communications and engagement activity.

3. Visit [our website](#) to learn more.

4. Audit Scotland does not own or manage land and we therefore have limited opportunity to carry out activities which encourage biodiversity. However, we can support biodiversity through:

- reducing our carbon footprint
- reducing the amount we buy and the resources we use
- reducing the amount of pollution we put into the environment
- minimising waste and following the waste hierarchy
- where relevant, highlighting biodiversity through our audit work.

5. [Public audit in Scotland](#) sets four public audit outcomes. Our [corporate plan](#) sets out how we will achieve our vision of public audit in Scotland, our strategic priorities and values, and how we will evaluate our performance.

6. Our first outcome for public audit is to ensure that our work helps public services in Scotland work better together to target resources more effectively – this includes as public bodies tackle environmental challenges. Our fourth outcome for public audit is that our recommendations have a positive impact for people in Scotland, including on environmental issues.

Action to support biodiversity

7. The Nature Conservation (Scotland) Act 2004 sets out that all public bodies in Scotland have a duty to further the conservation of biodiversity when carrying out their responsibilities. Every public body in Scotland must produce a publicly available report on its compliance with the biodiversity duty once every three years.

8. [NatureScot](#) recommends that biodiversity duty reports should aim to include information on:

- any actions undertaken alone or as part of a partnership to benefit biodiversity directly or achieve wider outcomes for nature and people
- mainstreaming biodiversity – any steps taken to incorporate biodiversity measures into its wider policies
- nature based solutions and climate change – any steps to support the contribution biodiversity can make to build resilience and mitigate and adapt to climate change
- public engagement and workforce development – including education and engaging with communities, young people and the public
- research and monitoring – actions to increase understanding of nature and biodiversity both internally and externally and to measure the impacts of the actions taken.

9. In this section, we set out the actions Audit Scotland has taken to support biodiversity through our work, in line with the themes above.

Actions to achieve wider outcomes for nature

10. As Audit Scotland does not own or manage land, we can have most impact on biodiversity through our audit work. Through our audit work we aim to hold public bodies to account and help drive change and improvement in how they respond to the twin challenges of achieving net zero emissions and adapting to and building resilience to the impacts of climate change.

11. Public audit has an important role to play in raising awareness of environmental issues – both with public bodies and with citizens. Public awareness of our work is important as it helps ensure decision-makers act on our recommendations. We aim to achieve this by communicating the findings of our work effectively and by supporting parliamentary scrutiny.

12. Recent performance audits include [Scotland's councils' approach to addressing climate change](#) and [How the Scottish Government is set up to](#)

[deliver climate change goals](#). We plan to undertake audits looking at sustainable transport and climate change adaptation and resilience.

Mainstreaming biodiversity

13. Audit Scotland has an [Environment, Sustainability and Biodiversity Plan](#) covering the period 2021-25. This plan commits us to explore partnerships for biodiversity and sustainability, and we report on progress annually.

14. In 2023, we changed our organisational structures relating to environmental issues and established a Green Future Strategic Group (GFSG). This group reports into:

- the Executive Director of Innovation and Quality (I&Q), who is the named accountable officer on Executive Team for our work in this area
- Leadership Group, which is responsible for embedding environmental considerations into decision-making, approving policies that include environmental dimensions, and scrutinising performance against environmental targets
- the Board, which holds Audit Scotland to account for progress against its environmental aims and targets.

15. The GFSG has an influencing and supporting role in considering the direction and content of audit work and corporate policies, including consideration of biodiversity.

16. As part of the new governance arrangements, we established six thematic working groups that report into the GFSG. One of these groups leads on biodiversity. The group is currently developing an action plan and an update on progress will be provided in next year's environment, sustainability and biodiversity report.

Nature-based solutions, climate change and biodiversity

17. Our audit work on climate change has grown substantially in recent years, and this has incorporated some elements of biodiversity and climate change mitigation. For example, our 2022 paper, [Scotland's councils' approach to addressing climate change](#), highlighted examples of nature-based flood-management solutions such as the natural flood defences recently put in place for the River Tweed.

18. Our paper on [Addressing climate change in Scotland](#) summarised the key improvements that need to be made across the public sector, based on published reports from a wide range of experts. This included the importance of investments in nature-based solutions, considering natural capitals and protecting our coastal areas. This paper also summarised recommendations for public bodies relating to strategic land use, planning and nature-based solutions.

19. We are currently developing the scope for a performance audit looking at climate change adaptation and resilience. As part of this, we are considering the

risks to the natural environment from climate change and the role it must play in adaptation and resilience.

20. As part of our new corporate GFSG structure, we have a biodiversity sub-group which aims to lead nature-based events to support staff wellbeing and awareness raising relating to biodiversity. In the past we have run staff events such as wild swimming and staff walking groups to support wellbeing.

Public engagement and workforce development

21. As set out above, our audit work on climate change has included elements of biodiversity and climate change mitigation. As part of our public engagement, we promote all our climate change audit outputs by publishing news releases and sharing the outputs on social media.

22. The audit team gave presentations on [Scotland's councils' approach to addressing climate change](#) to a number of audiences, including the Sustainable Scotland Network.

23. The Auditor General has published a number of [blogs](#) on climate change. We produced an [easy read version](#) of our recent performance audit on how the Scottish Government is set up to deliver climate change goals, which highlighted the key messages.

24. Examples of specific biodiversity activity as part of workforce development include:

- Raising staff awareness of biodiversity by highlighting steps staff can take in gardens and outdoor spaces to support pollinators during the autumn.
- Organising an internal webinar with the sustainable development team at the Scottish Parliament, to learn about their biodiversity activities and their beehives.

25. A biodiversity thematic group has been established as part of the new climate change governance structures. An action plan will be developed and an update on progress will be published in next year's environment, sustainability and biodiversity report.

Research and monitoring

26. As set out above, Audit Scotland has most impact on biodiversity through our audit work and raising awareness of the issue with public bodies and citizens.

27. In 2022, we reviewed a wide range of national reports on environmental issues and drew out the key themes identified in the published recommendations for Scotland. Our paper on [Addressing climate change in Scotland](#) provides a high-level summary of the key improvements that need to be made across the public sector if Scotland is to reach its climate change ambitions of a just transition to net zero and adapting to improve resilience to

the effects of climate change. This included consideration of nature-based solutions and climate mitigation.

28. We monitor the impact of our performance audit work. Our approach to monitoring early impact considers the reach and engagement of our outputs, including downloads from our website and parliamentary engagement. Around 18 months following publication of our reports we look at the progress public bodies have made against the recommendations in our reports and the impact this is having.

29. Our annual [Environment, sustainability and biodiversity report](#) includes progress on our organisational activity to support biodiversity.

30. We also seek feedback from staff on internal events to consider how these could be improved. For example, following our internal webinar with the sustainable development team at the Scottish Parliament, we shared a feedback form with participants and asked colleagues for ideas on how Audit Scotland could help to improve biodiversity.

Biodiversity highlights and challenges

31. New governance arrangements for our organisational approach to environmental issues are helping to give these issues higher priority and visibility in our structures. As part of this, we have identified biodiversity as its own individual strand of work for the first time. The thematic working group leading on biodiversity is currently developing an action plan and biodiversity risk register.

32. Audit Scotland's corporate impact on biodiversity is relatively small, as we do not own or manage any land and our offices are leased. We envisage in the future that our main impact will be through our ability to ensure that our work helps public services in Scotland work better together to target resources more effectively as they tackle environmental challenges such as biodiversity.

33. We will measure our progress towards this outcome in a number of ways, including the impact of any recommendations we make to supporting change and improvement.

34. The main challenge we face in achieving this will be audited bodies' capacity to take on recommendations or areas of good practice we identify.

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