### The Accounts Commission's 5 Recommendations for Councils to Consider:

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

To help achieve this, councils should consider taking action to:	How is Aberdeenshire Council addressing these suggested actions:
Be clear and transparent about what is and is not included in corporate and area-wide targets	This is covered in both the Public Bodies Climate Change Duties Reporting and Route Map to 2030 and Beyond. Work is ongoing through Climate Ready Aberdeenshire (CRA) on what is and is not included with regards to area wide emissions.
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	This was identified as a recommendation within the Route Map to 2030 and Beyond and work is currently underway to begin this process.
Utilise appropriate interim targets to ensure ongoing progress can be measured and monitored effectively	The Council has an interim target of 75% by 2030. During the next year, consideration of Scope 3 emissions and different targets for these will be determined.
Regularly report progress against targets in a clear and transparent way	This is completed annually through the Public Bodies Climate Change Duties Reporting but also through our annual carbon budgeting process.

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

To help achieve this, councils should consider taking action to:	How is Aberdeenshire Council addressing these suggested actions:
Set interim targets with clear performance indicators to ensure focus on adaptation goals	The development of climate change resilience/adaptation assessments and plans are currently underway and are

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	included as a recommendation within the Route Map to 2030 and Beyond. Consideration on how best to include interim targets with clear performance indicators will be part of this work.
Develop an overarching adaption plan which pulls together all the council's actions and allows an assessment of the impact of these actions	The development of climate change resilience/adaptation assessments and plans are currently underway and are included as a recommendation within the Route Map to 2030 and Beyond. Consideration on how best to develop an overarching plan pulling together all the actions allowing for an assessment of their impact will be part of this work.
Ensure adaptation and climate resilience are considered in decision-making	These are included in the Council's Integrated Impact Assessment (IIA) process.
Regularly report progress against actions in a clear and transparent way	This is completed annually through the Public Bodies Climate Change Duties Reporting

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

To help achieve this, councils should consider taking action to:	How is Aberdeenshire Council addressing these suggested actions:
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	The recently approved Route Map to 2030 and Beyond will require annual updates on progress against the recommendations within the plan. In addition, the annual Carbon Budget provides a 6 monthly update on progress against mitigation projects and is now firmly connected to the Route Map.
Include detailed route maps to achieving climate goals	The Route Map to 2030 and Beyond is the Council's own detailed route map to achieving its climate goals. The

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	strategy and action plan development currently underway with the Climate Ready Aberdeenshire (CRA) partnership will cover Aberdeenshire as a region.
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	These are included in the Route Map to 2030 and Beyond under the 11 recommendations and transformation map.
Improve information on costs and budgets of actions	The Route Map to 2030 and Beyond is an estimated costed plan to 2030. Identifying budgets and funding to address these costs will be done annually alongside the annual Carbon Budget process and when funding opportunities become available.
Ensure the co-benefits or potential negative impacts of net zero actions and adaptation actions on each other are clearly understood	As and when these are identified for projects they can be considered through the Integrated Impact Assessment (IIA) process so they are clear for decision makers. Additional ways for consideration could be through business cases and procurement processes.

### 4. Increase collaboration efforts

To help achieve this, councils should consider taking action to:	How is Aberdeenshire Council addressing these suggested actions:
Work with partners to further develop existing support networks to ensure learning and good practice is shared across the sector	Sustainability and Climate Change Officers from Moray, Aberdeen City, Highland and Angus Councils meet monthly for catch ups and quarterly for a more formal meeting where current projects, opportunities and challenges in each region are discussed and shared. This also happens frequently with

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	Sustainable Scotland Network (SSN). Regular Climate Ready Aberdeenshire (CRA) Steering Group meetings also allow learning from across different sectors in the region. Engagement with North East Scotland Climate Action Network (NESCAN) on events like Climate Week North East is another example of developing relationships 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	The Council's membership of Sustainable Scotland Network (SSN) is key to this as are the close relationships built across the Sustainability and Climate Change teams from Moray, Aberdeen City, Highland and Angus Councils.
Work collaboratively with local communities and ensure that people are able to effectively contribute to the design and delivery of climate change actions	The Council will look at ways to engage with NESCAN who has been set up to support this work. Current resources constrain the amount of work we are doing on the design and delivery of climate change actions across Aberdeenshire communities. The recently launched internal Sustainability Champions programme may provide more opportunities to support different services who work more closely with communities.

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

To help achieve this, councils should consider taking action to:	How is Aberdeenshire Council addressing these suggested actions:
Ensure senior level buy-in and leadership by integrating climate change into their strategic priorities and setting out accountability arrangements	This was identified as a recommendation within the Route Map to 2030 and Beyond and work will begin on this in due course.

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Integrate climate change into key overarching organisational annual reports and plans	This was identified as a recommendation within the Route Map to 2030 and Beyond and work will begin on this in due course.
Ensure climate change is fully integrated into existing governance and business processes, including risk management and internal audits	This was identified as a recommendation within the Route Map to 2030 and Beyond and work will begin on this in due course. Some examples are already in place, like the Sustainability Committee.
Develop mechanisms to ensure that the potential impact of policies on climate change goals is considered fully in decision-making	This is currently addressed through the completion of Integrated Impact Assessments (IIA).
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	This was identified as a recommendation within the Route Map to 2030 and Beyond and work will begin on this in due course.