REPORT TO SUSTAINABILITY COMMITTEE - 30 AUGUST 2023

HOW THE SCOTTISH GOVERNMENT IS SET UP TO DELIVER CLIMATE CHANGE GOALS AUDIT SCOTLAND REPORT

1 Executive Summary/Recommendations

1.1 This report contains a summary of the Audit Scotland report on How the Scottish Government is set up to deliver climate change goals. It focuses on how effective the Scottish Government's climate change governance and risk management arrangements are in supporting the delivery of Scotland's national net zero targets and climate change adaptation outcomes. It is being brought to the Sustainability Committee for consideration and comment. The report also highlights the additional investigation still underway by Environmental Standards Scotland which may have significant outcomes for the Council.

1.2 Recommendations

The Committee is recommended to:

- 1.2.1 Consider and comment on the Audit Scotland report on How the Scottish Government is set up to deliver climate change goals (a summary is provided in Appendix 1) and;
- 1.2.2 Note the upcoming investigation being finalised by Environmental Standards Scotland.

2 Decision-Making Route

- 2.1 On 20 April 2023 the Audit Scotland report on How the Scottish Government is set up to deliver climate change goals was published (https://www.audit-scotland.gov.uk/uploads/docs/report/2023/nr_230420_climate_change.pdf). The report focuses on how effective the Scottish Government's climate change governance and risk management arrangements are in supporting the delivery of Scotland's national net zero targets and climate change adaptation outcomes.
- 2.2 At the Sustainability Committee on 17 May 2023 it was requested that the Audit Scotland report be added to the business of this August Committee meeting. **Appendix 1** provides a short summary of the report.

3 Discussion

- 3.1 The report shares key findings and recommendations for the Scottish Government to improve on how climate change is currently governed and enhance the current method for climate change risk management.
- 3.2 With regards to improving governance, the report recommends the need for better alignment of governance groups and the overall development of a workforce plan which fully addresses climate change responsibilities. The

enhancement of current climate change risk management looks at developing contingency plans for the higher scoring risks with clear escalation processes in place. Using consistent evidence-based processes for identifying and monitoring risks is also highlighted as a need.

- 3.3 These recommendations could also be considered relevant to Aberdeenshire Council and the Sustainability and Climate Change team plan to consider what learnings can be taken from this report and put into process within the Council. For example, the recommendations around risk are already being considered by the officer group working on the climate change risk register update.
- 3.4 Environmental Standards Scotland (ESS) is also currently undertaking an investigation into 'the systems in place to support local authorities in the delivery of climate change targets'. ESS is a relatively new organisation, with a focus on 'monitoring the effectiveness of environmental law in Scotland, and public authorities' compliance with it'. More information on this investigation can be found here: https://www.environmentalstandards.scot/wp-content/uploads/2022/06/ESS-Investigations-Climate-change-website-information-June22.pdf.
- 3.4.1 The investigation is complete. However, ESS, Scottish Government, and COSLA are still discussing the outcomes and working to agree on a set of recommendations for Local Authorities. These cover the need for Local Authorities to report on all of their scope 3 emissions (all indirect emissions other than the purchase and use of electricity that occur in the upstream and downstream activities of the organisation) and develop a standard for developing regional climate change strategies.

4 Council Priorities, Implications and Risk

4.1 This report helps deliver the Strategic Priority "Climate Change" within the Pillar "Our Environment".

Pillar	Priority
Our People	 Learning for Life
	 Health & Wellbeing
Our Environment	Climate Change
	 Resilient Communities
Our Economy	Economic Growth
	 Infrastructure and public assets

4.2 The table below shows whether risks and implications apply if the recommendations are agreed.

Subject	Yes	No	N/A
Financial			X
Staffing			X
Equalities and Fairer Duty Scotland			X
Children and Young People's Rights and Wellbeing			Х
Climate Change and Sustainability			Х

Health and Wellbeing		Χ
Town Centre First		Χ

- 4.3 There are no direct staffing or financial implications arising from this external performance monitoring report.
- 4.4 The screening section as part of Stage One of the Integrated Impact Assessment (IIA) process has not identified the requirement for any further detailed assessments to be undertaken. An IIA is not required as this report is providing a summary of an external report and information on a future external investigation being brought to the Committee for consideration and comment only.
- 4.5 The following Risks in the <u>Corporate Risk Register</u> have been identified as relevant to this matter on a Corporate Level. However, it is acknowledged that working towards a 75% reduction in Council owned emissions has the potential to impact upon any number of areas across the Council risk portfolio.
 - Risk ID ACORP010 as it relates to environmental challenges; and
 - Risk ID ACORP006 as it relates to reputation management.

The following Risk in the <u>Directorate Risk Registers</u> has been identified as relevant to this matter on a Strategic Level:

- Risk ID ISSR010 as it relates to Climate Change.
- 4.5.1 Mitigation of these risks could be addressed by sufficient communication and engagement on the progress Aberdeenshire Council is making with regards to climate change mitigation and adaptation both internally and externally. This includes being transparent on the challenges of addressing climate change as well as the opportunities for the organisation and region.

5 Scheme of Governance

- 5.1 The Head of Finance and Monitoring Officer within Business Services have been consulted in the preparation of this Report and their comments are incorporated within the Report. They are satisfied that the Report complies with the Scheme of Governance and relevant legislation.
- 5.2 The Committee is able to consider and take a decision on this item in terms of Section R paragraph 1.1 (a) of the List of Committee Powers in Part 2A of the Scheme of Governance as it relates to reviewing and monitoring the Council's work in respect of sustainable development and climate change.

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Report prepared by Claudia Cowie, Team Leader Sustainability and Climate Change 17 August 2023

List of Appendices

Appendix 1: Summary of Audit Scotland report - How the Scottish Government is set up to deliver climate change goals