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

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.
	Additional Update: A Climate Intelligence Service (CIS) is currently under development. This will be funded by Scottish Government and Local Authorities. The role of CIS will be to support identifying area wide emissions so that all 32 Local Authorities are reporting on the same ones.
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.
	Additional Update: The Sustainability and Climate Change team and Natural Environment team have met to discuss ways to approach a residual emissions plan for net zero that also compliments the work to support biodiversity and adaptation.
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 need to be determined.

1. Ensure clear and transparent emissions targets are in place

	Additional Update: Different targets will also need to be determined for Scope 1 & 2 emissions which will also support interim target setting for monitoring on the pathway to Net Zero.
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 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. Additional Update: The Local Climate Impact Profile (summary in Appendix 3 of this report) draft has now been completed. Work is still required to understand what interim targets for adaptation will look like. Officers recently attended a workshop where opportunities and challenges on setting Adaptation targets were discussed as part of a research project. The aim of the research is to understand if there is a role for adaptation targets in the UK by gathering a diverse range of perspectives on their potential use from policy makers, practitioners, and research is to produce a commentary piece providing a base for potential

	future empirical analysis. The research is conducted in partnership with Place Based Climate Action Network (PCAN) researchers and researchers based at the Universities of Leeds, Edinburgh, and Lincoln.
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. Additional Update: The Local Climate Impact Profile (summary in Appendix 3 of this report) draft has now been completed. A Working Group has been set up to update and further develop a climate change risk register. This will feed into the development of a Climate Change Adaptation guidance document for services.
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.

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.
	Additional Update: The Route Map Steering Group has developed a template which will be used to streamline the process for updating actions in both the Route Map and annual Carbon Budget projects. This has been done in relation to recommendation 10 in the Route Map which covers central assurance and reporting.
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 strategy and action plan development currently underway with the Climate Ready Aberdeenshire (CRA) partnership will cover Aberdeenshire as a region.
	Additional Update: The role of Climate Intelligence Service (CIS) as mentioned previously will be to support identifying area wide emissions and in addition, support gathering actions from across different sectors in the region to begin to identify a Route Map of regional action.

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

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. Additional Update: The scope for feasibility work on a variety of architypes across the non-domestic building stock has been developed and will be going out to tender soon. This work will further improve the information on costs and budgets of actions and support evidence for funding applications.
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. Additional Update: The Sustainability and Climate Change team and Natural Environment team have met to discuss ways to approach identifying all the co- benefits associated with action on climate change. The work is specifically looking at the Council Plan and how action on climate change can support each of the priorities within it.

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 Sustainable Scotland Network (SSN). Regular Climate Ready Aberdeenshire (CRA) Member 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.
	Additional Update: Officers have joined the Strategic Territory Partnering Board & Built Environment Smarter Transformation Collaboration Net Zero Leadership Programme. The purpose is to support the hub North territory shareholders to develop a collaborative, co-ordinated and collective Net Zero programme of projects with the programme used to inform an investment and funding strategy.
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.
	Additional Update: Officers have joined the Strategic Territory Partnering Board & Built Environment Smarter

	Transformation Collaboration Net Zero Leadership Programme. The purpose is to support the hub North territory shareholders to develop a collaborative, co-ordinated and collective Net Zero programme of projects with the programme used to inform an investment and funding strategy.
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. Additional Update: The Route Map Steering Group has now been set up and is leading on this work.
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. Additional Update: The Route Map Steering Group has now been set up and is leading on this work.

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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. Additional Update: The Route Map Steering Group has now been set up and is leading on this work. Internal Audit is currently auditing the Carbon Budget process and outcomes of this will be actioned as agreed.
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. Additional Update: The Route Map Steering Group has now been set up and is leading on this work.