

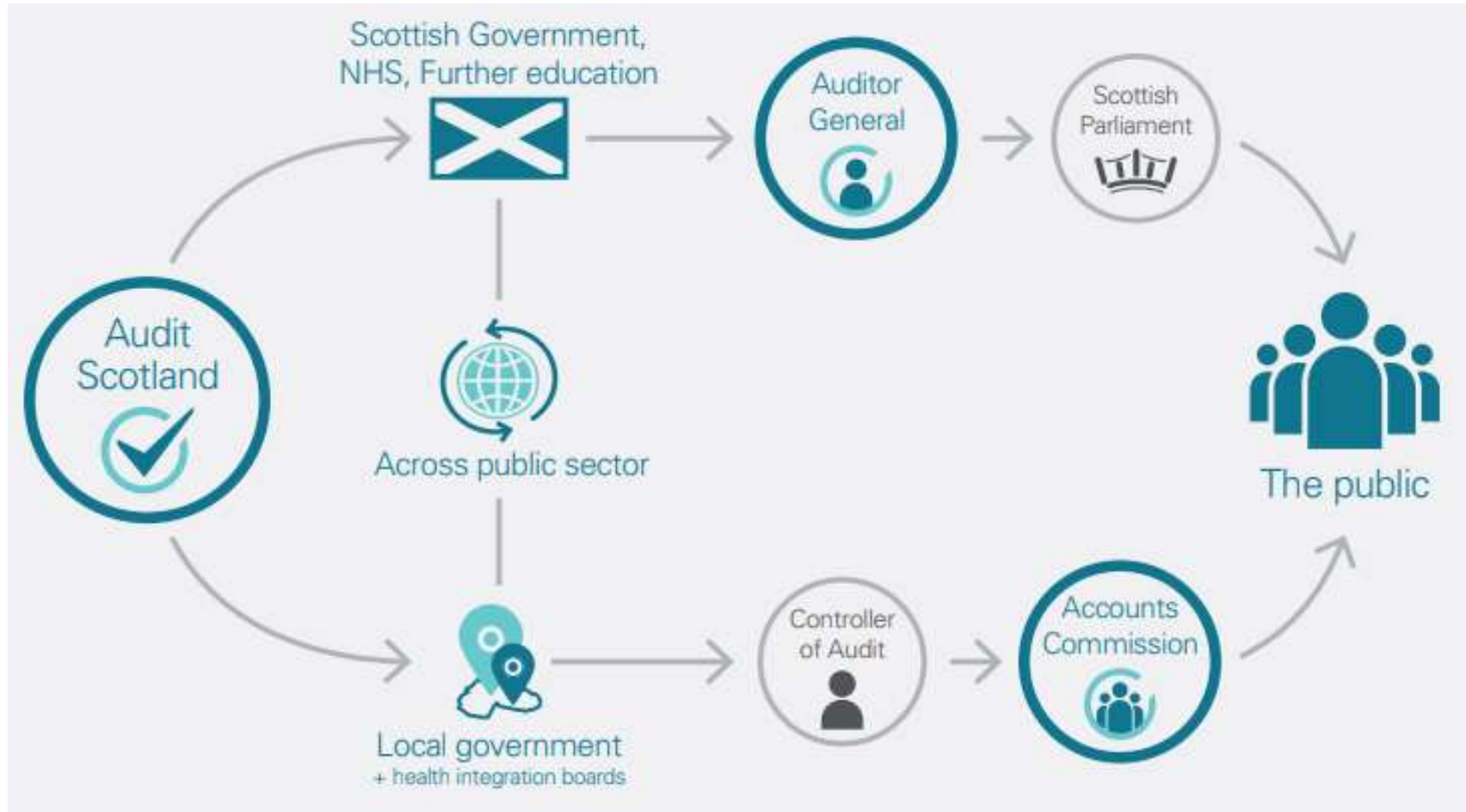
Auditing the public sector response to climate change in Scotland

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 AUDIT SCOTLAND

Who we are



What we do



Annual audits

- 101 local government
- 79 central government
- 23 National Health Service
- 21 further education



Performance audits

- Performance audit reports
- Overview reports (NHS and local government)
- Briefing papers



Best Value Assurance

- Report on individual local authorities once every 5 years
- Annual thematic report

Scotland's climate change ambitions

- The Scottish Government declared a climate emergency in 2019.
- Scotland has set a target of reaching net zero carbon emissions by 2045.
- The Scottish Government has recently removed an interim target to reduce emissions by 75% by 2030.
- The public sector in Scotland has a vital role to play.
- Tackling climate change straddles reserved and devolved policy areas.



Auditing climate change

Our strategy



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Prepared by Audit Scotland
December 2022

Our aim is to hold public bodies to account and help drive change and improvement in how public bodies respond to the twin challenges of achieving net zero emissions and adapting our environment to build resilience against climate change.

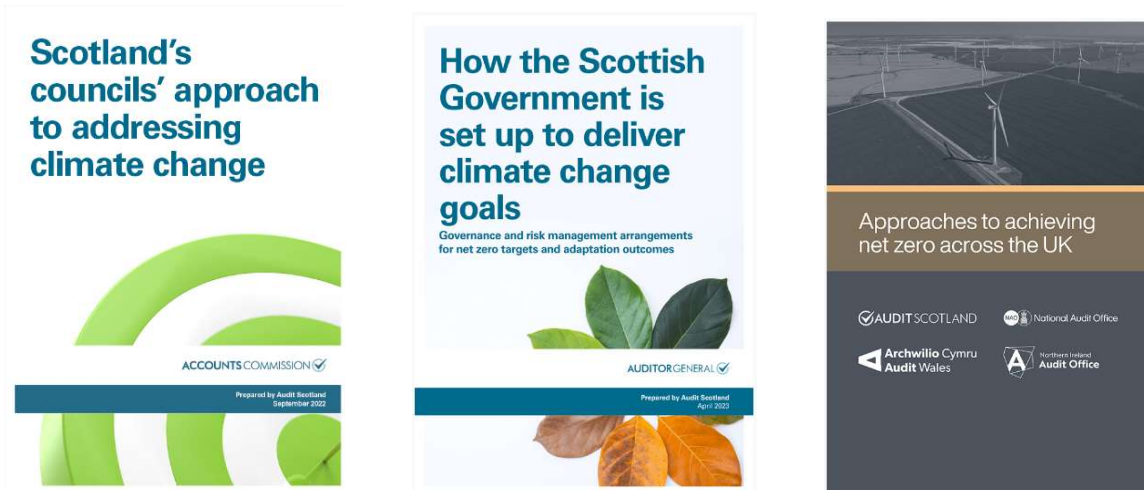
Our approach focuses on:

- raising public sector awareness of the importance and relevance of climate change
- holding audited bodies to account for their actions and spend on climate change
- identifying and sharing learning, including good practice and areas for improvement.

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- **Climate change landscape** – roles and responsibilities, governance arrangements, key risks and risk management
 - **Net zero targets** – definitions, the development and implementation of current plans and strategies
 - **Adaptation and resilience** – progress and response in integrating adaptation into policies, strategies and implementation plans
 - **Costs of climate change** – investment, value for money and alignment of spend across policy areas
 - **Partnership working and collaborative leadership** – good practice, barriers and challenges
 - **Individual sector analysis** – focusing on areas of biggest risk.

Climate change audit work

Recent reports



Annual audits

- Assessing how public bodies are reflecting climate change in their financial statements and related reporting
- Responding to updates to standards for financial statement audits issued by the Financial Reporting Council (FRC)

Current and future performance audits

- Decarbonising heat in homes (February 2024)
- Sustainable transport (January 2025)
- Building flood resilience in communities (May 2025)