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**To: Planning and Climate Change Policy Board**

**On: 1 November 2022**

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**Report by: Chief Executive**

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**Heading: Scotland's Councils' Approach to Addressing Climate Change:  
Audit Scotland Briefing**

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## **1. Summary**

- 1.1 In September 2022, Audit Scotland prepared a briefing on 'Scotland's Councils' Approach to Addressing Climate Change' which recognises the critical role councils have in helping Scotland achieve its national climate change goals, focusing on actions that need to be taken in relation to climate change; the need for climate change to be central and integral to all council activity; and the importance of the leadership role of councils in the response to the climate emergency.
- 1.2 The briefing looked at activity across all 32 local authorities and identified current gaps and challenges in order to set out high level findings, guidance and recommendations in relation to public bodies duties and climate change.
- 1.3 Officers cross-referenced the Audit Scotland guidance and recommendations with Renfrewshire Council's agreed actions, targets and next steps as set out in the Plan for Net Zero, approved at the Planning and Climate Change Policy Board on 23<sup>rd</sup> August 2022.
- 1.4 Renfrewshire's Plan for Net Zero has already identified actions which address the majority of the key recommendations within Audit Scotland's briefing, including annual phasing with interim targets (our road map); open and transparent reporting of progress (a clear baseline outlining emissions sources alongside our emissions modelling tool); costed delivery plans; and a separate adaptation plan, with timescales for delivery against each of these.
- 1.5 There are, however, areas that could potentially be strengthened in line with the guidance to improve our process, alongside using additional tools recommended by Audit Scotland to support decision-making which will help us in our goal of working

towards net zero emissions by 2030 in an open and transparent way. These areas have been highlighted in the paper for consideration.

## **2. Recommendations**

- 2.1 It is recommended that members of the Planning and Climate Change Policy Board:
- note that this report provides a summary of Audit Scotland's high level findings and recommendations and outlines the alignment with Renfrewshire's Plan for Net Zero and related activity; and
  - note the areas which could be strengthened in line with the Audit Scotland guidance and recommendations.

## **3. Background**

- 3.1 In September 2022, Audit Scotland prepared a briefing on 'Scotland's Councils' Approach to Addressing Climate Change' which recognises the critical role councils have in helping Scotland achieve its national climate change goals, focusing on actions that need to be taken in relation to climate change; the need for climate change to be central and integral to all council activity; and the importance of the leadership role of councils in the response to the climate emergency.
- 3.2 Audit Scotland's briefing looked at activity across all 32 local authorities and identified current gaps and challenges in order to set out high level findings, guidance and recommendations in relation to public bodies duties and climate change.
- 3.3 Officers cross-referenced the Audit Scotland guidance and recommendations with Renfrewshire Council's agreed action, targets and next steps as set out in Renfrewshire's Plan for Net Zero, approved at the Planning and Climate Change Policy Board on 23<sup>rd</sup> August 2022.

## **4. Scottish Local Authorities' Current Position**

- 4.1 According to the report, 2020-2030 is the crucial decade for climate action and councils have a key role in meeting national targets. Public Bodies Climate Change Reporting figures indicate that councils make up **44%** of reported public sector emissions (with NHS making up 20%; Education 16%; and 'Other' making up 20%). Reducing Councils' corporate emissions is key in reducing Scotland's overall public sector contribution to climate change, as well as leading by example and encouraging other organisations and communities to meet climate goals.
- 4.2 Of the 32 Scottish Local Authorities, **28** have declared or recognise the climate emergency, with Renfrewshire declaring a climate emergency in June 2019.

### **Net Zero Targets for Council Emissions**

- 4.3 **26** Scottish councils have targets for their own emissions, but there are big differences in timescales. **10** councils have set organisational net zero targets ahead of the Scotland-wide target of 2045:

- City of Edinburgh; East Ayrshire; Falkirk; Glasgow City; Midlothian; Moray; North Ayrshire; and North Lanarkshire have a **2030** target (in line with Renfrewshire's target of working towards net zero by 2030)
- Stirling Council has a target of **2035** and Clackmannanshire a target of **2040** for net zero council emissions.

4.4 **9** councils have set organisational emissions targets only and do not currently have an area-wide emissions target.

### Net Zero Targets for Council Area-Wide Emissions

4.5 Although there are no specific legal requirements for councils to do so, **17** councils have set area-wide emissions targets – with **6** setting net zero targets ahead of the Scotland-wide 2045 target:

- Dumfries and Galloway Council has an area-wide net zero target of **2025**
- City of Edinburgh, Glasgow City, North Ayrshire and North Lanarkshire have a **2030** target (in line with Renfrewshire's target of working towards net zero by 2030)

4.6 Councils do not have direct control over many of the local area emissions, e.g. Renfrewshire Council makes up around **2.5%** of the area's total emissions. However, as a proportion of area-wide emissions are from sectors that can be directly shaped or influenced by Council policy or partnerships, e.g. waste and recycling services, land use and planning policies and transport strategies, Council leadership and influence can support these.

4.7 Audit Scotland note that Councils can also have a role as community leaders to encourage shifts in behaviours. Renfrewshire Council acknowledged this leadership role in the Plan for Net Zero, setting out clear actions the Council would take to lead and enable change under each of the 5 themes: clean energy; sustainable transport; circular economy; connected communities; and resilient place.

## 5. Scotland's Councils' Approach to Addressing Climate Change: Key Findings

5.1 The briefing highlights **a need for councils to have up to date delivery plans for emissions reduction that are transparent about the challenges:** to acknowledge the scale and urgency of the challenge and the need to make swift and deep changes to the way councils operate and to support the transformational change needed. This includes:

- **interim targets to track progress towards longer term targets and ensure that achieving the final target remains a priority** – Renfrewshire's Plan for Net Zero includes a commitment to developing a phased road map, which will be broken down into clear annual phasing which highlights the interim carbon emissions targets for each year. The Plan for Net Zero also commits to developing an annual carbon budget for Renfrewshire Council to improve understanding of how our emissions relate to the services we provide. Once established, the carbon budget will be calculated in line with each financial year to keep organisational net zero targets on track
- **to what extent actions will contribute to emissions reductions** – our emissions modelling tool, developed as part of the baselining exercise, will show emissions reductions for both the Council as an organisation and the area as a whole, with the ability to update as projects are delivered and report progress annually. The tool

also enables scenario modelling to look at impacts of proposed projects before implementation

- **costs and budgets for the intended actions, gaps in financing and intended actions to secure sufficient funds** - Renfrewshire's Plan for Net Zero includes the commitment to develop fully quantified delivery plans, taking into account benchmark capital costs, as well as evaluating direct and indirect benefits for outcomes which cannot be monetised (e.g. carbon reduction, job opportunities, fuel poverty alleviation). Costed delivery plans will be prioritised and phased for completion in the next financial year and delivery models and funding opportunities will be explored as part of this exercise
- **how actions to reduce emissions might have co-benefits for adaptation actions** - socio-economic impact assessments will evaluate direct and indirect benefits as part of Renfrewshire's Plan for Net Zero. An adaptation plan for Renfrewshire, with priority actions designed to respond to and address the local impacts of climate change, will also be developed alongside the road map and delivery plans (projected completion date 31<sup>st</sup> October 2023) to ensure alignment so all benefits and co-benefits are captured
- **a clear timetable for reviewing actions and publishing reports on progress** - Renfrewshire's Plan for Net Zero sets out a clear timetable for updates and reviews, with progress reporting published annually and data hosted on an open data platform to ensure openness and transparency

## Additional Key Points

5.2 The table below sets out additional key points and recommendations within the briefing:

Audit Scotland Briefing Recommendation	Renfrewshire Context
<b><u>Be clear about what is and what is not included in emissions targets:</u></b> to improve transparency and allow councils to benchmark their performance; allow people to hold councils to account for progress; and to provide greater partnership working. This includes using a need for shared language and applying the same methodologies to quantify emissions.	Renfrewshire Council has a solid evidence base to monitor progress in an open and transparent way. Our emissions baseline for the Council as an organisation and the Renfrewshire area as a whole sets out all emissions (Scope 1, 2 and 3) which are included in the baselining along with the reasons behind any exclusions. <sup>1</sup>
<b><u>Be clear about how residual emissions are being dealt with:</u></b> to reach net zero, unavoidable (residual) emissions must be dealt with effectively, through nature based sequestration (e.g. tree planting) or mechanical carbon capture and storage schemes. Detailing how residual emissions will be dealt with and establishing a maximum level of acceptable offsets can minimise the risk of over-relying on carbon offsets. It is also important to state whether carbon removal activity is limited to initiatives within the council area or from within Scotland. (Carbon removal from offset projects outwith Scotland do not count towards Scotland's national targets).	Renfrewshire Council's emissions modelling tool will be updated as projects are implemented to give a running total of carbon savings. This correlates with levels of residual emissions each year to net zero to be reported annually. The Plan for Net Zero states the use of local carbon offsetting (which aligns with Scotland's default national position that targets are to be met through domestic action, without the use of international offset credits). The need for achievable levels of offsetting is acknowledged in the Plan for Net Zero, but the use of maximum levels can be followed up and taken forward in the development of the road map.
<b><u>Be clear about the level of risk posed by climate change and transparent about the</u></b>	Renfrewshire's Plan for Net Zero will undertake proactive measures: adopt an early

<sup>1</sup> Scope 1 emissions are from sources owned or controlled by the Council (e.g. natural gas and water use; petrol and diesel in Council fleet); Scope 2 emissions are indirect emissions from purchased electricity (including electricity for buildings, streetlights, CCTV and electric vehicle fleet); Scope 3 emissions are those emissions that we are indirectly responsible for as a consequence of our activities but sources are not owned or controlled by us (e.g. staff commuting, procurement of goods and services and household and commercial waste collection)

<p><b><u>extent to which current plans will minimise impacts:</u></b> councils need to understand the risks posed by climate change to the way they function; to their buildings and assets; and ensure that plans are in place to enable continuation of key services, maintain statutory responsibilities and protect the health and wellbeing of employees. Action is needed to minimise the damage and disruption as failure to act early enough to put adaptation measures in place will increase costs in future years.</p>	<p>warning system to prepare for extreme weather events such as heatwaves and flooding; identify “grey” and “nature-based” flood protection measures; put in place local emergency response plans; and undertake a climate risk register of all public assets to ensure all our infrastructure and buildings, including historic buildings are resilient to the impacts of climate change’. The climate risk register will include impacts on service, statutory responsibilities and health and wellbeing of employees in line with this guidance.</p>
<p><b><u>Develop more comprehensive climate change adaptation plans and actions in recognition of the significant risks that their areas face:</u></b> Clear strategies and plans setting out actions to adapt to climate change are essential. A separate plan can help to increase the level of focus on this important area. A partnership approach to developing adaptation strategies can also be an effective option. Engagement with local communities to increase resilience and an understanding where action should be focused through the development of local area risk and vulnerability assessments is key. Costs, impacts, targets and indicators as well as the scale and urgency of the risk or opportunity should be included.</p>	<p>Renfrewshire Council is a member of Climate Ready Clyde and recognises the importance of a partnership strategy, but also the importance of a localised and Renfrewshire-specific adaptation plan and actions as set out in the Plan for Net Zero (see also response above). The Adaptation Plan for Renfrewshire will develop solutions and implement a phased programme of priority actions which are designed to respond to and address the local impacts of climate change that are already happening, as well as prepare for future climate risks across the Renfrewshire area.</p>
<p><b><u>Build on and increase collaboration with partners and communities:</u></b> Collective effort, shared resources and innovation will be essential - 32 councils working separately risks inefficiencies and opportunities for economies of scale may be lost. Partnership working also allows the costs and risks of actions, e.g. investing in innovative technology, to be shared. As community leaders, councils also have a role in influencing, encouraging and enabling changes in behaviours. Community engagement to ensure local voices are included in developing plans to delivery local priorities is essential. The mechanisms and support that will be required, including effective engagement with communities, need to be considered as well as collaboration with businesses and public sector bodies.</p>	<p>Renfrewshire Council are active members of Climate Ready Clyde and support networks, such as Sustainable Scotland Network, COSLA and a Glasgow City Region officers’ group covering all aspects of climate action for knowledge sharing. We have built a strong network of cross-Council and public sector colleagues, including a Net Zero Network with Community Planning Partners. The Plan for Net Zero gathered different views and ideas across all stakeholders to identify key areas for action, using local knowledge and voices to identify local priorities and to ensure everyone can participate in the design and delivery of our transition to net zero. Large-scale partnership projects include the Clyde Valley Waste Project and the AMIDS district heating network in partnership with Scottish Water.</p>

- 5.3 The briefing also highlights **a need for councils to put climate at the heart of decision making:** mandatory reporting aligning spending plans and use of resources contributing to emissions reduction targets may mean shifting the focus from actions that are specifically climate related and moving towards considering climate change as a central element of all Council activity. Audit Scotland recognise this will take time and will present opportunities but also challenges such as financial constraints and risk of prioritising lower cost options that save money in the short term but will cost more in the longer term if climate targets are to be met. Capacity, resources and

relevant skills will be required to enable informed decisions and implement the actions.

- 5.4 Tools and mechanisms that Audit Scotland have identified to support decision making include:
- **Risk and Opportunities Management Process:** to identify the potential impacts on climate goals and maximise opportunities of new projects and programmes, aligning across policy areas and building this into decision-making.
  - **Carbon Budget:** to ensure accountability and reducing emissions at a service level - typically annual carbon allowances, with a target or requirement to reduce the amount of carbon emitted by the service each year.
  - **Climate Change Impact Assessments:** to outline individual and collective impacts of policies, projects, programmes and budget allocations may impact climate goals to inform decisions and prioritise actions.
  - **Internal Audits:** to provide assurance that the underlying controls and processes that support climate change commitments, plans and programmes are operating as intended, supported by timely data and updates so that opportunities, barriers and challenges can be fully understood and considered when decisions are being made.

## 6. Next steps

- 6.1 Audit Scotland note that embedding climate change in decision-making is complex, however Councils will need to act to put effective processes and mechanisms in place to inform the decisions they make. Renfrewshire's Plan for Net Zero has addressed the majority of the key recommendations within Audit Scotland's briefing, including annual phasing with interim targets (our road map); open and transparent reporting of progress (a clear baseline outlining emissions sources alongside our emissions modelling tool); costed delivery plans; and a separate adaptation plan, with timescales for delivery against each of these.
- 6.2 There are, however, areas Renfrewshire Council could consider in line with the guidance, e.g. setting maximum carbon offset levels (where we currently refer to achievable levels) and detailing how these will be met; ensuring impacts on health and wellbeing of employees are included in the climate risk register; and outlining impacts and scale of urgency of actions as well as costs and targets (enhancing the current metrics of success within the Plan).
- 6.3 Understanding financial and other gaps between what is needed and what is currently in place will also help to identify potential challenges. The improvements to our process alongside using the additional tools to support decision-making will help us in our goal of working towards net zero emissions by 2030 in an open and transparent way.

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## Implications of the Report

1. **Financial** – none.
2. **HR & Organisational Development** – none.
3. **Community/Council Planning** – the report details a range of activities which are reflected in the Council Plan and Community Plan.

4. **Legal** - none.
5. **Property/Assets** - none.
6. **Information Technology** – none.
7. **Equality and Human Rights** - The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report because it is for noting only. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.
8. **Health and Safety** – none.
9. **Procurement** – none.
10. **Risk** – none.
11. **Privacy Impact** – none.
12. **COSLA Policy Position** – this work aligns with COSLA's current work alongside the Scottish Government in response to the climate emergency.
13. **Climate Risk** – this report details work being undertaken and progress made by Renfrewshire Council in response to the climate emergency.

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**List of Background Papers:**

None

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Chief Executive's Service