

ABERDEEN CITY COUNCIL

COMMITTEE	Audit, Risk and Scrutiny Committee
DATE	30 June 2021
EXEMPT	No
CONFIDENTIAL	No
REPORT TITLE	Internal Audit Report AC2109 – Climate Change
REPORT NUMBER	IA/AC2109
DIRECTOR	N/A
REPORT AUTHOR	Colin Harvey
TERMS OF REFERENCE	2.2

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to present the planned Internal Audit report on Climate Change.

2. RECOMMENDATION

- 2.1 It is recommended that the Committee review, discuss and comment on the issues raised within this report and the attached appendix.

3. BACKGROUND / MAIN ISSUES

- 3.1 Internal Audit has completed the attached report which relates to an audit of Climate Change.

4. FINANCIAL IMPLICATIONS

- 4.1 There are no direct financial implications arising from the recommendations of this report.

5. LEGAL IMPLICATIONS

- 5.1 There are no direct legal implications arising from the recommendations of this report.

6. MANAGEMENT OF RISK

- 6.1 The Internal Audit process considers risks involved in the areas subject to review. Any risk implications identified through the Internal Audit process are as detailed in the attached appendix.

7. OUTCOMES

- 7.1 There are no direct impacts, as a result of this report, in relation to the Council Delivery Plan, or the Local Outcome Improvement Plan Themes of Prosperous Economy, People or Place.
- 7.2 However, Internal Audit plays a key role in providing assurance over, and helping to improve, the Council's framework of governance, risk management and control. These arrangements, put in place by the Council, help ensure that the Council achieves its strategic objectives in a well-managed and controlled environment.

8. IMPACT ASSESSMENTS

Assessment	Outcome
Impact Assessment	An assessment is not required because the reason for this report is for Committee to review, discuss and comment on the outcome of an internal audit. As a result, there will be no differential impact, as a result of the proposals in this report, on people with protected characteristics.
Privacy Impact Assessment	Not required

9. APPENDICES

- 9.1 Internal Audit report AC2109 – Climate Change.

10. REPORT AUTHOR DETAILS

Colin Harvey, Chief Internal Auditor (Interim)
Colin.Harvey@aberdeenshire.gov.uk
(01467) 530701



Internal Audit Report

Place

Climate Change

Issued to:

Angela Scott, Chief Executive
Rob Polkinghorne, Chief Operating Officer
Gale Beattie, Chief Officer – Place
Richard Sweetnam, Chief Officer – City Growth
Mark Reilly, Chief Officer – Operations
Fraser Bell, Chief Officer - Governance
David Dunne, Senior Planner - Place
Ronnie McKean, Corporate Risk Lead
External Audit

EXECUTIVE SUMMARY

Background

Public Bodies Duties under Part 4 of the Climate Change (Scotland) Act 2009 require the Council, in exercising its functions to act: In the way best calculated to contribute to the delivery of the Scottish Government's emissions reduction targets. (Mitigation); In the way best calculated to help deliver any programme laid before the Scottish Parliament under section 53. (Adaptation); and in a way that it considers is most sustainable.

Under the Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Order 2015 the Council must report greenhouse gas emissions data annually and demonstrate that it is contributing towards the achievement of national targets and adapting to climate change. The Council should also be influential in terms of emissions reduction and climate adaptation in a wider sense, seeking to modify the climate change behaviour and action of individuals and organisations across Aberdeen.

Outcome 14 of Community Planning Aberdeen's current Local Outcome Improvement Plan shows that Community Planning is aiming to reduce Aberdeen's carbon emissions by 42.5% by 2026 and to continue to adapt to the impacts of climate change. The Council's Net Zero Vision for Aberdeen, approved in 2020, goes beyond this to assist in contributing to meeting revised targets set out in the Climate Change (Emissions Reduction Targets) (Scotland) Act 2019. In this, Scottish Government set a target for Scotland to be a Net Zero nation by 2045. The LOIP is undergoing a refresh and is likely to align with this new target. The Council is also developing and embedding two new Climate Change Plans which seek to achieve its Net Zero Vision for the council itself and the City of Aberdeen.

Objective

The objective of this audit was to provide assurance that the Council is taking appropriate measures to comply with its statutory obligations in addressing climate change and that progress is being monitored.

This included consideration of whether new plans and governance arrangements which are still being developed and embedded, cover mitigating climate change risk, ensuring compliance with legislation and delivering the Council's Climate Change Vision for itself and the City.

Assurance

In general it is evident that the Council is taking appropriate measures, and has put appropriate governance arrangements in place to monitor progress with their delivery.

Findings and Recommendations

Climate change risks have been identified, and included on the Corporate risk register, but at the time of the audit these had not all been fully reflected in Services' consideration of the risks and assurance sources relevant to their activities. A recommendation graded as Significant within audited area has been made for these to be updated, and progress is being overseen by the Risk Board.

Climate change and adaptation plans are in place, with a route map / action plan to be reported back to Full Council by March 2022 in respect of Citywide Climate Change Plans.

Governance arrangements are in place and have recently been mapped out to demonstrate their interaction and provide assurance that key elements required to deliver planned outcomes are covered.

A net-zero project register is still under development. The Council Climate Change Plan Group reviews a dashboard indicating Project Leads, timescales, financial costs and the carbon impact for projects where these are known. More detail will become available as the nature and requirements of projects are more fully determined. The dashboard indicates that Council Climate Change Plan projects have been largely allocated. However, until the Council's expectations in terms of project timing, project costs and their carbon impact are fully documented, it will be more difficult to monitor and report on progress. A recommendation graded as Significant within audited area has been made to further develop this, and progress is being overseen by Group.

Carbon Budgeting is being piloted during 2021/22 and is scheduled for annual review and further roll-out in subsequent years.

The Council is meeting its duties to publish climate change data in line with the Scottish Government's standardised reporting methodology. Due to a change in systems used for recording data the Service was unable to retrospectively provide some supporting evidence for the detail for Internal Audit to verify the submission for 2019/20. This is now being retained.

Management Response

The Service is continuing to embed Climate Change governance, actions and responsibilities across the Council. While not all have yet been fully implemented, they already form part of Council plans and actions and are being implemented or programmed for implementation over the next 12 months. This will continue to support and where appropriate enhance assurance over their delivery.

1. INTRODUCTION

- 1.1 Public Bodies Duties under Part 4 of the Climate Change (Scotland) Act 2009 require the Council, in exercising its functions to act:
- In the way best calculated to contribute to the delivery of the Scottish Government's emissions reduction targets. (Mitigation)
 - In the way best calculated to help deliver any programme laid before the Scottish Parliament under section 53. (Adaptation)
 - In a way that it considers is most sustainable.
- 1.2 Under the Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Order 2015 the Council must report greenhouse gas emissions data annually and demonstrate that it is contributing towards the achievement of national targets and adapting to climate change. The Council should also be influential in terms of emissions reduction and climate adaptation in a wider sense, seeking to modify the climate change behaviour and action of individuals and organisations across Aberdeen.
- 1.3 Outcome 14 of Community Planning Aberdeen's current Local Outcome Improvement Plan shows that Community Planning is aiming to reduce Aberdeen's carbon emissions by 42.5% by 2026 and to continue to adapt to the impacts of climate change. The Council's Net Zero Vision for Aberdeen, approved in 2020, goes beyond this to assist in contributing to meeting revised targets set out in the Climate Change (Emissions Reduction Targets) (Scotland) Act 2019. In this, Scottish Government set a target for Scotland to be a Net Zero nation by 2045. The LOIP is undergoing a refresh and is likely to align with this new target.
- 1.4 The objective of this audit was to provide assurance that the Council is taking appropriate measures to comply with its statutory obligations in addressing climate change and that progress is being monitored.
- 1.5 Changing legislation and emissions targets, and new economic opportunities which climate change presents, have required a revised focus for the Council in terms of its own operations and infrastructure, and that of the City. Governance and planning is being refreshed to focus on the City's role in global Energy Transition as well as the Council's climate change legislative duties. Progress has already been made on emissions reduction and adaptation through the Council's Citywide Sustainable Energy Action Plan (SEAP) - Powering Aberdeen and the Aberdeen Adapts Framework.
- 1.6 This audit has additionally considered whether the new plans and governance arrangements which are still being developed and embedded, cover mitigating climate change risk, ensuring compliance with legislation and delivering the Council's Climate Change Vision for itself and the City.
- 1.7 The factual accuracy of this report and action to be taken with regard to the recommendations made have been agreed with Gale Beattie, Chief Officer – Place, and Richard Sweetnam, Chief Officer – City Growth.

2. FINDINGS AND RECOMMENDATIONS

2.1 Climate Change Risk Assurance

- 2.1.1 The Corporate Risk Register identifies Climate Change as one of the most significant risks the Council faces, and in 2020 the Council's Climate Change Plan Leadership and Governance sub-group agreed to separate Climate Change Risks into two risks:
- 'Compliance' – the risk of not complying with statutory duties as a Council to reduce emissions, contribute to national targets, adapt to climate change in contribution to the national adaptation programme, and report annually on this work.
 - 'Place' – the risk of not contributing to a reduction in city-wide emissions and address strategic climate risks for the city where the Council has scope to influence. Including: heavy or reduced rainfall, flooding, higher temperatures and sea levels.
- 2.1.2 This change demonstrates the Council's clear appreciation of climate change risk and allows for strategies and plans to be more tailored to each specific element in order to meet statutory obligations.
- 2.1.3 The Risk Board is provided with monthly updates on progress with climate change action and annual updates are provided for the Audit, Risk and Scrutiny Committee.
- 2.1.4 The Council has several governance groups, as detailed at 2.3 below, which provide assurance over delivery of plans and the mitigation of climate change risks, however not all of these (i.e. the Net Zero Transition Delivery Unit) are included in the Strategic Place Planning Cluster Assurance Map. For completeness and to strengthen the assurance map these should be included.
- 2.1.5 The Council has a Control Action in the Corporate Risk Register which indicates that it intends to '*Integrate operational climate risks in the ACC Risk Management Framework*'.
- 2.1.6 A request for input was issued to Chief Officers by the Senior Sustainability Officer on 21st April 2021, and the action is being monitored by the Risk Board.
- 2.1.7 Where climate change mitigation and adaptation risk is identified at operational level, this will strengthen the Council's climate change risk management, increase compliance and improve the likelihood of achieving emissions targets and adaptation plans.

Recommendation

Climate change risks should be adequately embedded in Cluster and / or operational risk registers and assurance maps.

Service Response / Action

Agreed. The Assurance Map has been updated to include the Delivery Unit.

The need to embed climate risks is recognised by the Council; it is an action within the Council's Climate Change Plan Project Register. This collaborative work has been taking place across the Council over the past year. The Council's Risk Board have oversight of this ongoing work. It is anticipated that this will be completed in full by 1 July 21. Thereafter, relevant senior management teams will monitor the risks and associated controls to ensure they remain adequate.

Implementation Date

Responsible Officer

Grading

2.2 Climate Change Plans

- 2.2.1 In order to comply with climate change duties under the Climate Change (Scotland) Act 2009, and to contribute towards the Scottish Government's 'Net Zero by 2045' target set in the Climate Change (Emissions Reduction Targets) (Scotland) Act 2019, and to deliver an adaptation programme, appropriate Climate Change plans need to be in place.
- 2.2.2 In May 2020, Urgent Business Committee approved the Council's Net Zero '*Vision and Prospectus for Aberdeen*' and the '*Strategic Infrastructure Plan - Energy Transition*', hereafter referred to as the 'Net Zero Vision'.
- 2.2.3 At the same meeting it approved a route map to work towards producing a new climate change plan with a refreshed focus on the Council's climate change intentions in respect of its own operations and infrastructure. This resulted in the '*Climate Change Plan 2021-2025: Towards a Net Zero and Climate Resilient Council*', hereafter referred to as the 'Council Climate Change Plan'. This was approved by Council in March 2021.
- 2.2.4 Council also instructed '*the Chief Officer – Strategic Place Planning to develop an Aberdeen Energy Transition and Climate Change Route Map...to meet our ambition to be a Net Zero city and report back to Council before March 2022*'. Hereafter this Route Map will be referred to as the 'Aberdeen Climate Change Plan'.
- 2.2.5 Both Climate Change Plans build on previous and ongoing Net Zero efforts but demonstrate a fresh appreciation of the need for different approaches to tackle 'Compliance' and 'Place' Risk. The Council has greater control over Compliance risk and the Council Climate Change Plan will be a key control in this regard.
- 2.2.6 The Place risk requires collaboration from key organisations and infrastructure within Aberdeen in a collective effort to contribute to Net Zero targets, in part by shifting Aberdeen's dependency from oil and gas to renewables energy. The Aberdeen Climate Change Plan is not a statutory requirement but is a key control to managing the Place risk.
- 2.2.7 To ensure a full appreciation can be gained of the Council-wide implications of Climate Change Action and its impact on the Local Outcome Improvement Plan and Net Zero Vision, the Plans' setting within the Council's wider Strategy Framework needs to be clear. Some of this is captured in the Annual Climate Change Report. The Council's Strategy Framework currently includes Climate Change mitigation at the Place level. The Framework is a live document as the Council's strategic priorities shift with changing contexts. It is anticipated that the Framework will be updated to reflect the new / revised Place based climate strategies currently in development, once agreement has been sought for these in March 2022.

2.3 Climate Change Governance

- 2.3.1 A clear governance structure is essential to provide assurance that climate change risk is adequately managed, and that associated planning and decision making is in line with the Council's vision and fulfils legislative requirements and desired outcomes.
- 2.3.2 The City Growth and Resources Committee (CGRC) has authority over the direction of Place based climate change plans. CGRC receives updates on progress with these plans, the associated delivery progress and the impact of this work. It also receives the annual statutory Climate Change Report, which is required to be signed off by a Senior Manager of the Council.

- 2.3.3 The Strategy Board as part of its remit facilitates the delivery of the Council's strategic priority 'Energy Transition and Net Zero'. It looks at internal and external factors which affect the Council's current and future environment and the impact this could have on the Council and Aberdeen City. The Board brings together Clusters and encourages a holistic approach towards climate change adaptation and mitigation.
- 2.3.4 The Oversight Group oversees delivery of the Council Climate Change Plan for its own infrastructure and operations which cover climate change related statutory duties in this context. It reports to Corporate Management Team through the Council's Performance and Risk Boards and oversees the progress against the Climate Change Plan through five Thematic Sub-Groups:
- Governance/Leadership,
 - Awareness/Behaviour Change,
 - Buildings,
 - Mobility, and
 - Other Operations.
- 2.3.5 The Thematic Sub-Groups identify projects and actions required to deliver the Council Climate Change Plan and which contribute to the Net Zero Vision. They develop and process any business cases via the Project Management Office (PMO) and Committee Process, and co-ordinate activity. Monitoring and reporting of progress and statutory data to the Oversight Group is done via the Thematic Sub-Group Leads.
- 2.3.6 The Oversight Group membership includes key personnel including the Chief Officer – Strategic Place Planning (the Risk Owner), the Chief Operating Officer, and the Programme and Projects Manager. The Climate Change Risk Lead, Team Leader Environmental Policy, Senior Sustainability Officer and other officers operate in an advisory capacity.
- 2.3.7 Development of the Aberdeen Climate Change Plan is being developed in consultation with the Net Zero Leadership Board. It is chaired by Aberdeen City Council and has membership of various influential external organisations which have the ability to drive the Net Zero Vision for Aberdeen City forward.
- 2.3.8 The Net Zero Leadership Board oversees the work of the Net Zero Transition Delivery Unit which will co-ordinate project work associated with the Net Zero and Energy Transition priority actions which it is anticipated will be identified in the Aberdeen Climate Change Plan. Its membership includes organisations which can facilitate the delivery of projects through city mitigation programmes and going forward, the new Aberdeen Climate Change Plans.
- 2.3.9 The revised governance arrangements aim to provide assurance over the Council's ability to deliver its Net Zero Vision for both the Council and the City.
- 2.3.10 The relationship between these governance groups and others, such as the Sustainable City Outcome Improvement Group, has recently been set out. This map of the climate change governance framework helps to ensure that it covers all of the elements required to deliver the planned outcomes.
- 2.3.11 In respect of project delivery, the Council's Project Management process has a Business Case template which includes an Environmental Management section which must be completed and give consideration to:
- A reduction in carbon dioxide emissions
 - Building city resilience to predicted changes in climate
 - Resource efficiency

- A reduction in impacts on the environment

2.3.12 The Environmental Policy team must be consulted on all business cases thus ensuring due consideration of climate change implications where this process is applied.

2.4 Climate Change Action Plans

2.4.1 The Council Climate Change Plan includes a summary Project Register which shows the projects it intends to deliver to address emissions and adaptation in the Council's own infrastructure and operations.

2.4.2 A project register for city-wide net zero and energy transition projects will also need to be developed as part of the Aberdeen Climate Change Plan which is being developed in collaboration with the Net Zero Leadership Board and Delivery Unit. Although projects within this could be more complex due to the involvement of other partners, once in place both the City and Council projects will be clearly identified, and progress can be monitored, in line with Scottish Government expectations that may be clarified in their updated Guidance, yet to be issued.

2.4.3 The Council Climate Change Plan Group (consisting of the Oversight and Thematic Sub-Groups) holds a more detailed list of the approved Council projects which are categorised according to the Thematic Sub-Groups which report to the Oversight Group. This 'dashboard' indicates Project Leads, timescales, financial costs and the carbon impact for projects where these are known. More detail will become available as the nature and requirements of projects are more fully determined. However, until the Council's expectations in terms of project timing, project costs and their carbon impact are fully documented, it will be more difficult to monitor and report on progress.

Recommendation

The Service should ensure progress is made with recording the detail of project timescales, costs and impact on carbon emissions by Project Leads within the Project Dashboard.

Service Response / Action

Agreed. The need to and value of capturing relevant project information is recognised in order to support ongoing monitoring of progress and outcomes for both specific projects and the overall Plan. The Project Register has been specifically designed to seek this outcome and Project Leads have been tasked with and are supported to provide this information for their projects. This work is ongoing with the support of the Council's Climate Change Officer and with oversight from the Council's Climate Plan Group and Performance Board.

Obtaining outline information on established matters, such as timescales and costs, etc. is relatively straightforward using well established industry standard methods. The challenge for all working in this field remains around developing, embedding and maturing the skills and methods required to provide reasonable estimates of carbon emissions and climate risks associated with projects, especially those at a very early stage. Efforts to develop, embed and strengthen these skills and capabilities in these areas are ongoing across the organisation and will take a little longer than for other information.

Implementation Date

Basic data by August 2021

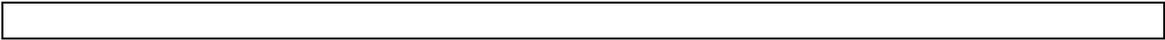
Responsible Officer

Climate Change Officer

Grading

Significant within audited area

Climate data by March 2022



- 2.4.4 To demonstrate that the wider importance of each project is recognised, it will also be beneficial to indicate where other strategies in the Council's Strategy Framework (e.g. Hydrogen, Nestrans, Local Housing) are pertinent to each project. The Thematic Sub-Groups which report to the Oversight Group will also reduce the risk of 'silo' working.
- 2.4.5 Climate change is already a major consideration in the Council's activity, as exemplified through the Net Zero Vision and Strategic Infrastructure Plan and Aberdeen (evolving Net Zero Routemap) and Council Climate Change Plans. The Council Climate Change Plan dashboard indicates that Council Plan projects have been largely allocated. Officers have also noted that the majority of projects form part of, and are delivered by, existing capital and transformation programmes of work, as well as through strategic implementation plans. A similar exercise will be necessary to allocate activities once they have been identified in the Aberdeen Climate Change Plan, where relevant, acknowledging that the involvement of external partners and ALEO's will vary the extent and nature of the Council's involvement.
- 2.4.6 A sample of 10 projects was reviewed to determine progress and to establish whether the Dashboard is complete and up to date. Although the list of projects was only approved in March 2021 three projects had target end dates of 31 March 2021, and another was due for completion by February 2021. The Performance Dashboard provided by the Service indicated their status as 'On Target', suggesting that they were still ongoing. Finished projects should be flagged as 'Completed'. However, the last Dashboard update was on 9 March 2021, with the next update due on 10 May 2021, therefore it could only be determined that one of the projects had not completed on time. More regular updates to the Dashboard, e.g. promptly following target dates, would ensure the information is up to date where it is to be used to present information and updates to various parties.
- 2.4.7 The Dashboard is new, and the Council Climate Change Plan is only now moving into the implementation phase, it is therefore too early to draw conclusions on the Dashboard's effectiveness. The format of the Dashboard is however a familiar tool used across the Council and is endorsed by the Project Management Office.
- 2.4.8 The Performance Board, Oversight Group, and the Thematic Sub-Groups have access to the Dashboard and it is intended for progress with both Plans to be reported to the Council's Performance Board each quarter and to City, Growth and Resources Committee annually alongside the Climate Change Report.
- 2.4.9 It is intended that the same progress monitoring and reporting approach will be used for the Aberdeen Climate Change Plan. This will help standardise climate change monitoring and reporting. The implications of the involvement of Partners and ALEO's in the Aberdeen Climate Change Plan will however need to be considered.

2.5 Carbon Budgeting

- 2.5.1 In the development of the Council Climate Change Plan, the Council Energy and Climate Plan Routemap included an indicative action to '*Consider carbon budget and accounting options, in parallel to our financial systems, to facilitate robust data and measurements of change towards net zero.*'
- 2.5.2 A Carbon Budget is effectively the cumulative amount of carbon emissions that an organisation has agreed it will emit over a period of time (e.g. a year). It allows forward planning and decisions to be made with climate change in mind and improves the understanding of energy consumption and the cost of carbon expenditure.

- 2.5.3 The Council began implementing Carbon Budgeting following an options appraisal in 2020 which considered different approaches which could be taken. Themed budgets, longer term emission reduction targets, and commissioning an external consultant were all explored but the ability to link carbon emission reductions with financial budgets, investment decisions and service planning, and to identify potential savings were deemed priorities.
- 2.5.4 In October 2020 City Growth and Resources Committee gave approval for the Service to develop an in-house methodology for calculating an overarching carbon budget for the Council Climate Change Plan which involves carbon (tCO₂e) allocations based on ability to influence relevant policy and action.
- 2.5.5 A pilot commenced in 2021-2022 involving carbon emission budgets being allocated to selected Council Functions for the financial year. Allocations were set with the national net zero target in mind and an indicative linear trajectory aligned to one of the Scottish Government's 2019 Act interim targets has been established (i.e. a reduction of at least 75% by 2030 from the 2015/16 reporting baseline). This will require reported Council emissions to be at least 48% lower by 2025. According to the Statutory Climate Change Submission submitted in November 2020 (see 2.6 below), the Council recorded emissions of 30,563 tCO₂e for 2019/20 – a 34% reduction from the 2015/16 reporting baseline (46,371 tCO₂e).
- 2.5.6 The Oversight Group intends to review the process annually and to establish allocations for all Clusters and Functions from 2022/2023.
- 2.5.7 The process has not been examined in detail given that it is just at a pilot stage but it is vital that the basis for Carbon Budget allocations is clear and appropriate and that going forward, carbon budget allocations are rolled out across the Council.
- 2.5.8 The Oversight Group is responsible for ensuring this is done and intends that the Carbon Budget will improve understanding of energy consumption and corporate carbon emissions, improve awareness of the costs of carbon expenditure and result in greater accountability for the delivery of climate change actions.

2.6 Statutory Reporting

- 2.6.1 In line with the Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Order 2015, the Council submits climate change data using the Scottish Government's standardised reporting methodology. This provides the Scottish Government with an indication of the Council's commitment to climate change and monitors the Council's performance against legislative requirements, Council Plans, Policies and Strategies.
- 2.6.2 Strategic Place Planning is responsible for submitting the Council's statutory Climate Change Report to Scottish Government following the approval of the City Growth and Resources Committee and sign off by the Chief Executive by 30 November each year. The 2019/20 Report was submitted on time and indicated a 34% reduction in Council Carbon emissions as noted at 2.5.5 above.
- 2.6.3 The report has two main sections for 'Required' and 'Recommended' climate change reporting. Strategic Place Planning draws on datasets and information held by various internal and external parties to complete these. Chief Officers must sign off any data submitted by their Cluster on templates provided. These are checked for reasonableness by the Sustainability Officer and included in the Report. A further final confirmation of the detail and figures in the report is obtained in the course of the Committee Reporting process.

2.6.4 Supporting evidence for a sample of data in the 2019/20 Climate Change Report was requested from the Sustainability Officer in respect of various returns. Figures for Fleet Mileage, Street Lighting electricity consumption, and WEEE and Paper Board Recycling collections were not available to check retrospectively, reducing assurance over their accuracy.

<u>Recommendation</u>		
The Service should ensure that data within the Climate Change Report is adequately supported with evidence.		
<u>Service Response / Action</u>		
Agreed. Evidence gathering from Services underpins the content of the annual climate change reports submitted. Information is currently collated on templates from key officers. Following this, Chief Officers or their representatives, send a trigger requesting verification of the information that has been supplied by the officers. A log of all information and verifications is usually retained. The data requested for 2019/20 is the only data inaccessible, due to a changeover in information management systems in that reporting period. Going forward, the verified data submissions will continue to be retained for all years as supporting evidence. These verified data submissions are input annually on the public bodies climate change reporting template.		
Further, services are collaborating to develop a more robust technological solution to request, input, collate and monitor all this information for future years.		
<u>Implementation Date</u>	<u>Responsible Officer</u>	<u>Grading</u>
November 2021	Sustainability Officer	Important within audited area

2.6.5 There are common challenges in this field in terms of producing and collating accurate and robust climate data for monitoring and reporting purposes..

2.6.6 In response to the need for more frequent and better quality data:

- The 'Place Data Forum' has been formed and will manage cross-service climate change data and reporting.
- A shared data platform and performance dashboard is being worked on in a bid to improve the communication, collation and scrutiny of data on a more regular basis.
- Energy and Climate Plan data indicators and measures are being developed to align with the new Council and Aberdeen Climate Change Plans.

2.6.7 These revised arrangements are intended to improve progress and outcomes monitoring across projects and themes throughout the year, to support carbon budgeting and to facilitate statutory reporting. They should provide greater insight for the Groups responsible for overseeing climate change planning and delivery.

2.6.8 Progress with this is the responsibility of the Place Data Forum which itself is directly accountable to the Information Governance Group.

AUDITORS: C Harvey
D Henderson
P Smith

Appendix 1 – Grading of Recommendations

GRADE	DEFINITION
Major at a Corporate Level	The absence of, or failure to comply with, an appropriate internal control which could result in, for example, a material financial loss, or loss of reputation, to the Council.
Major at a Service Level	<p>The absence of, or failure to comply with, an appropriate internal control which could result in, for example, a material financial loss to the Service/area audited.</p> <p>Financial Regulations have been consistently breached.</p>
Significant within audited area	<p>Addressing this issue will enhance internal controls.</p> <p>An element of control is missing or only partial in nature.</p> <p>The existence of the weakness identified has an impact on a system’s adequacy and effectiveness.</p> <p>Financial Regulations have been breached.</p>
Important within audited area	Although the element of internal control is satisfactory, a control weakness was identified, the existence of the weakness, taken independently or with other findings does not impair the overall system of internal control.