

# Environment and sustainability

Annual report

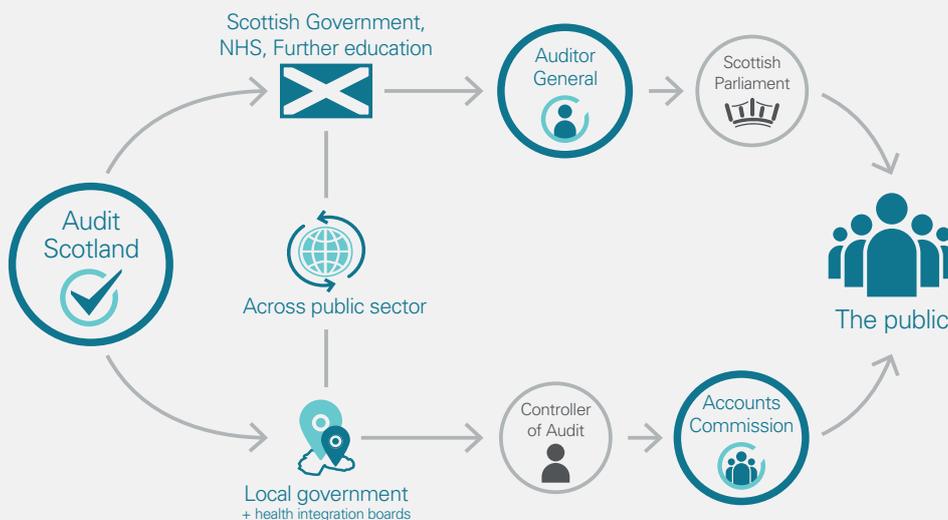
2017/18



# Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- **Audit Scotland** is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.
- The **Auditor General** is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The **Accounts Commission** is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.



## About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

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# Summary

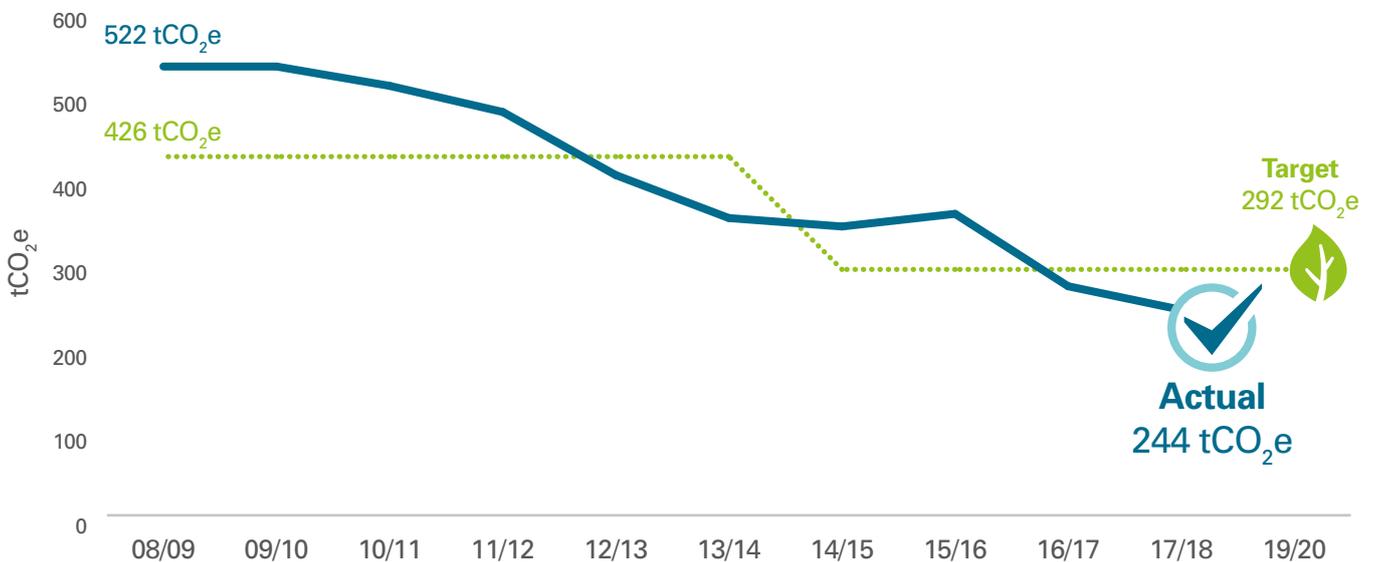
## Key messages

We continue to make good progress in reducing our carbon emissions and are ahead of our 2019/20 target to reduce our annual carbon emissions to no more than 292 tCO<sub>2</sub>e (Exhibit 1). So far, we have achieved an overall 29 per cent reduction in our carbon footprint compared to our 2014/15 baseline year, and a 54 per cent reduction against our 2008/09 baseline.

## Exhibit 1

### Audit Scotland's carbon emissions 2008/09 to 2017/18

We achieved our target to reduce our annual carbon emissions to no more than 426 tCO<sub>2</sub>e by 2012/13 and are on track to achieve our target of no more than 292 tCO<sub>2</sub>e by 2019/20.



Note: The increase in carbon emissions in 2015/16 was due to the finalisation of our office rationalisation programme. During the transition year we occupied additional office space before moving from two Edinburgh offices to one.

Source: Audit Scotland

Savings achieved in 2017/18 include:

- Energy – We reduced our energy consumption to 404,199 kwh representing a 15 per cent reduction in emissions compared to our 2014/15 baseline.
- Transport – Across all transport types, we reduced the total kilometres travelled to 1,002,281 representing a 35 per cent reduction in emissions compared to our 2014/15 baseline.
- Waste – We reduced our waste emissions to 8 tCO<sub>2</sub>e, representing a 53 per cent reduction in emissions compared to our 2014/15 baseline.

During the remainder of our climate change plan 2015–20 we will focus on developing sustainability policies, identifying projects that help to further reduce our energy and transport emissions, and projects that positively influence staff behaviours. This will include:

- developing a new biodiversity policy
- introducing climate change induction training for staff
- greater use of cloud-based applications to reduce energy consumption
- promoting more sustainable means of travel.

## Background

Scotland has ambitious targets to reduce greenhouse gas emissions and, along with other public-sector bodies, Audit Scotland has a key leadership role in taking forward this agenda. Our [Climate change plan 2015/16 – 2019/20](#)  sets our baseline year and targets to be achieved by 2019/20.

We are committed to further reducing our carbon emissions and to making how we work more sustainable. We report publicly on sustainability issues through our annual carbon emission report and by supplying relevant information to the Sustainable Scotland Network (SSN).

Sustainability is linked to other corporate publications published on our [website](#)  including our *Annual Report and Accounts*, *Public Audit in Scotland*, and *Corporate Plan 2018-21*.

Audit Scotland has a clear structure for managing climate change activity. The Audit Scotland Board, following consideration by Audit Scotland's Management Team, approves our climate change plan and carbon-saving targets. This approach ensures endorsement and clear leadership at the highest level. The Green Future Team, comprising representation from across Audit Scotland, will continue to provide long-term organisational momentum for embedding sustainability across the organisation.

The roles and responsibilities of the groups involved in leading, managing and holding us to account for our carbon management performance are set out in [Appendix 1](#).

# Performance in reducing carbon emissions

Audit Scotland's property estate comprises three offices. We are tenants in each office and each building is occupied by multiple tenants. The landlords are responsible for the supply of gas and water and for equipment relating to gas, water and heating/air conditioning. Audit Scotland does not own or manage land and therefore has limited opportunity to carry out biodiversity work.

We continue to make good progress in reducing our carbon footprint against our 2014/15 baseline and are ahead of our 2019/20 targets. Examples of how we are reducing our carbon footprint are included in the following sections on:



Our [Climate change plan 2015/16 – 2019/20](#) sets out our approach to sustainability issues, establishes the baseline year to 2014/15 and sets targets to be achieved by 2019/20. All references to targets are the 2019/20 targets and all percentage changes are against our 2014/15 baseline.



## Carbon footprint

### Target:

Reduce annual overall carbon emissions to no more than 292 tCO<sub>2</sub>e by 2019/20

### Performance to date:

Our carbon emissions in 2017/18 were 244 tCO<sub>2</sub>e

### Summary

We continue to make good progress against our 2014/15 baseline and are ahead of our 2019/20 targets.

## Our overall carbon emissions

So far, we have achieved a 29 per cent reduction in our carbon footprint against our 2014/15 baseline year, and a 54 per cent reduction against our first baseline in 2008/09 ([Exhibit 2](#)). The SSN requires us to report our carbon emissions against our staff whole-time equivalent numbers and against our annual financial turnover. In reducing our carbon emissions since 2014/15, we also improved our performance against these measures.

We are achieving reductions in energy, transport and waste emissions. Further details of these reductions are included in the following sections ([pages 8-13](#)). [Appendix 2](#) outlines the sources of Audit Scotland's carbon emissions and their related expenditure.

### Exhibit 2

#### Carbon emissions since the 2014/15 baseline

We continue to make good progress against our 2014/15 baseline and are ahead of our 2019/20 targets.

	2008/09 <sup>1</sup>	2014/15 <sup>2</sup>	2015/16	2016/17	2017/18	Target 2019/20
<b>Carbon emissions (tCO<sub>2</sub>e)</b>	 533	 343	 358	 272	 244	 292
Percentage change in emissions compared to 2014/15 baseline		0%	+4%	-21%	-29%	-15%
Carbon emissions by staff whole-time equivalent (tCO <sub>2</sub> e/WTE)	1.8	1.3	1.3	1.0	0.9	<1.0
Carbon emissions by floor space (tCO <sub>2</sub> e/m <sup>2</sup> )	0.2	0.1	0.1	0.1	0.1	
Carbon emissions by financial turnover (tCO <sub>2</sub> e/£m)	20.0	14.0	14.2	10.7	9.1	

Notes:

1. First baseline year.

2. Revised baseline year.

Source: Audit Scotland

## Reducing our energy-related emissions

2019/20 Target  
**100tCO<sub>2</sub>e**

2017/18  
**106tCO<sub>2</sub>e**



### Energy

#### Target:

Reduce annual energy-related carbon emissions to no more than 100 tCO<sub>2</sub>e by 2019/20

#### Performance to date:

Our energy-related carbon emissions in 2017/18 were 106 tCO<sub>2</sub>e

#### Summary

We are on course to meet our 2019/20 target to reduce energy-related emissions.

Our offices are fitted with technology to improve our use of electricity. The office temperature is regulated using thermostats and timed to operate only during office hours. Ceiling lights automatically turn off after a period of inactivity in an area. Our offices work on a 'hot desk' basis and we have fewer work stations than whole-time equivalent staff.

We use thin client terminals and laptops that collectively use less energy than traditional desktop computers. In 2018/19, we plan to adopt Chromebooks, which will continue to reduce our energy consumption further.

Where possible we are reducing the amount of equipment we use by reducing the number of IT servers and using more cloud-based services. In moving to our new Edinburgh office in autumn 2016, we reduced the number of printers from 21 to four.

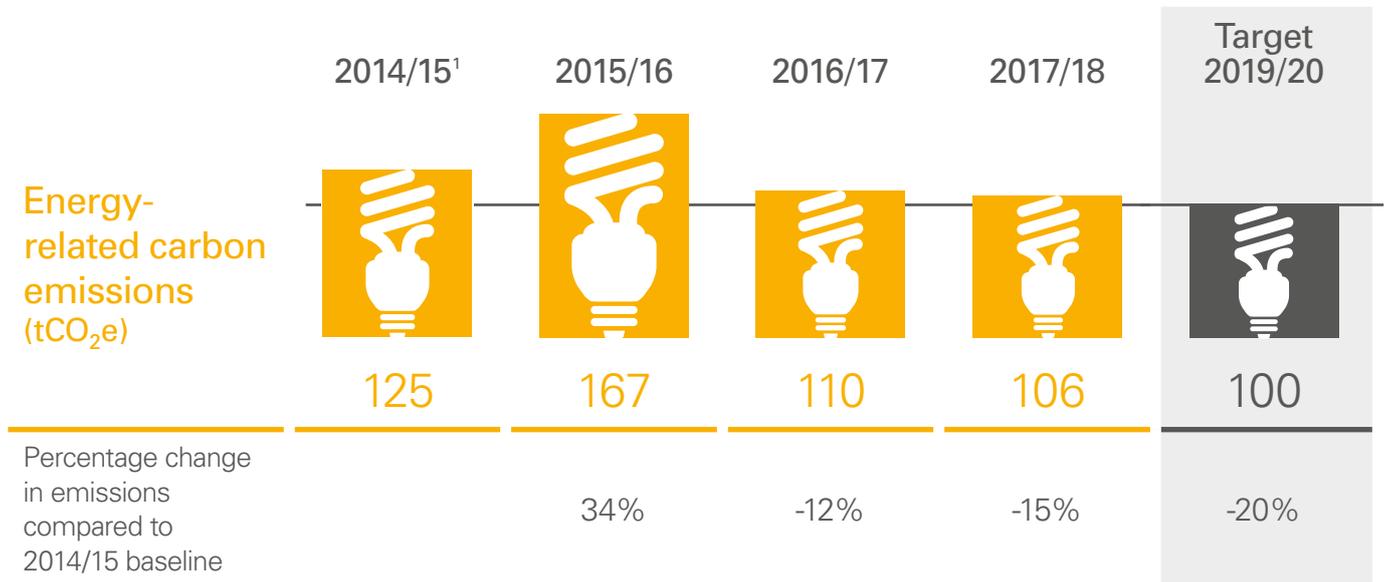
We use hot taps for tea and coffee making and do not have kettles or toasters in our Edinburgh and Glasgow offices.

Our 'Time, Place, Travel' policy encourages staff to work from their most convenient location and, along with flexible working and hot desking in our offices, benefits our transport emissions.

In 2017/18, our energy emissions were 106 tCO<sub>2</sub>e (equivalent to 404,199 kWh), which is 19 tCO<sub>2</sub>e (15 per cent) lower than our 2014/15 baseline year and only 6 tCO<sub>2</sub>e above our 2019/20 target ([Exhibit 3, page 9](#)).

**Exhibit 3****Energy-related carbon emissions**

We are ahead of our 2019/20 target to reduce energy-related emissions.



Note: 1. First baseline year.

Source: Audit Scotland

## Reducing our transport-related carbon emissions



### Transport

#### Target:

Reduce annual transport-related carbon emissions to no more than 183 tCO<sub>2</sub>e by 2019/20

#### Performance to date:

Our transport-related carbon emissions in 2017/18 were 128.8 tCO<sub>2</sub>e

#### Summary

We are ahead of our 2019/20 target to reduce transport-related emissions. This has been achieved through an overall reduction in travel and a switch to greater use of rail travel.

Transport emissions arise from business travel by air, car and rail and are the biggest contributor to our carbon emissions. We aim to reduce emissions associated with business travel to 183 tCO<sub>2</sub>e by 2019/20. We estimate this to be equivalent to about 1,074,000 kilometres. We will do this through our policies and staff behaviours. Since our baseline year we have reduced the total kilometres travelled year on year.

We promote train travel over air and provide policies and equipment to empower staff to consider their travel options. Our 'Time, Place, Travel' guidelines allow staff to use other sites as bases that may be closer to home and therefore reduce their travel time and distances. We routinely use video and telephone conferencing to allow staff to attend meetings virtually without travelling.

From April 2017, we closed our company car scheme to new employees and to any existing staff promoted after this date. Existing scheme members will continue to have access to company cars, but staff turnover means the number of vehicles in the fleet is reducing. We provide facilities for cycling to work and promoted a bike-to-work scheme in 2016, which will run again in 2018/19. Staff can also use travel loans for annual travel passes. Each of our three offices only has two parking spaces.

#### Air travel

We have seen a 12 per cent decrease in the number of flights since 2014/15, resulting in a reduction of 995 kilometres. Most of our air travel involves domestic flights to the Scottish islands. Our mix of domestic, short-haul and long-haul flights fluctuates from year to year.

#### Business car travel

While business car travel fluctuates from year to year, there is a downward trend from 2014/15. We have reduced the total business car travel by 132,620 kilometres (27 per cent) since 2014/15.

**Rail travel**

The reduction in air and car travel has seen a corresponding rise in train travel, with an increase of 193,690 kilometres (77 per cent). This equates to an increase in emissions of 9 tCO<sub>2</sub>e. Rail travel now forms the biggest proportion of business kilometres travelled.

Overall, transport-related carbon emissions were 129 tCO<sub>2</sub>e (equivalent to 1,002,281 kilometres of business travel) in 2017/18. This is 54 tCO<sub>2</sub>e (35 per cent) lower than our baseline year and means we are ahead of our 2019/20 target ([Exhibit 4](#)).

**Exhibit 4****Transport-related carbon emissions**

We are ahead of our 2019/20 target to reduce transport-related emissions.

	2014/15 <sup>1</sup>	2015/16	2016/17	2017/18	Target 2019/20
Transport-related carbon emissions (tCO <sub>2</sub> e)	 199	 172	 154	 129	 183
Business travel (km)	1,074,756	1,062,834	1,066,765	1,002,281	1,074,756
Percentage change in emissions compared to 2014/15 baseline		-14%	-23%	-35%	-8%

Note: 1. Baseline year.

Source: Audit Scotland

## Reducing our waste-related carbon emissions



### Waste

#### Target:

Reduce waste-related carbon emissions to no more than 11 tCO<sub>2</sub>e by 2019/20

#### Performance to date:

Our waste-related carbon emissions in 2017/18 were 8.2 tCO<sub>2</sub>e

#### Summary

We are ahead of our 2019/20 target to reduce waste-related emissions.

Waste emissions include paper and board manufacture, mixed recycling and refuse to landfill. All our offices have facilities for recycling paper, cardboard, metal cans and plastic.

#### Paper

We continue to benefit from our office rationalisation programme during which we reduced our printers by 17 and as a result reduced the associated number of cartridges, paper and energy used. Our printer paper meets the EU Ecolabel standard and all printers are defaulted to print double sided and in greyscale.

We changed the way staff use our printers. Pages sent to print do not print until the appropriate ID pass has been scanned on the printer. This resulted in 15,526 pages that were sent to print but not actually printed. Reasons of why pages were not printed are likely to include pages being sent to print in error, two people sending the same paper to print but only one person collecting the print, and printing a whole document before realising that only a few pages were needed.

#### Recycling

Staff mostly use reusable cups for hot and cold drinks. Previously, staff used over 4,500 disposable cups a year, but during 2017/18 we changed our disposable cups to compostable cups.

#### Landfill waste

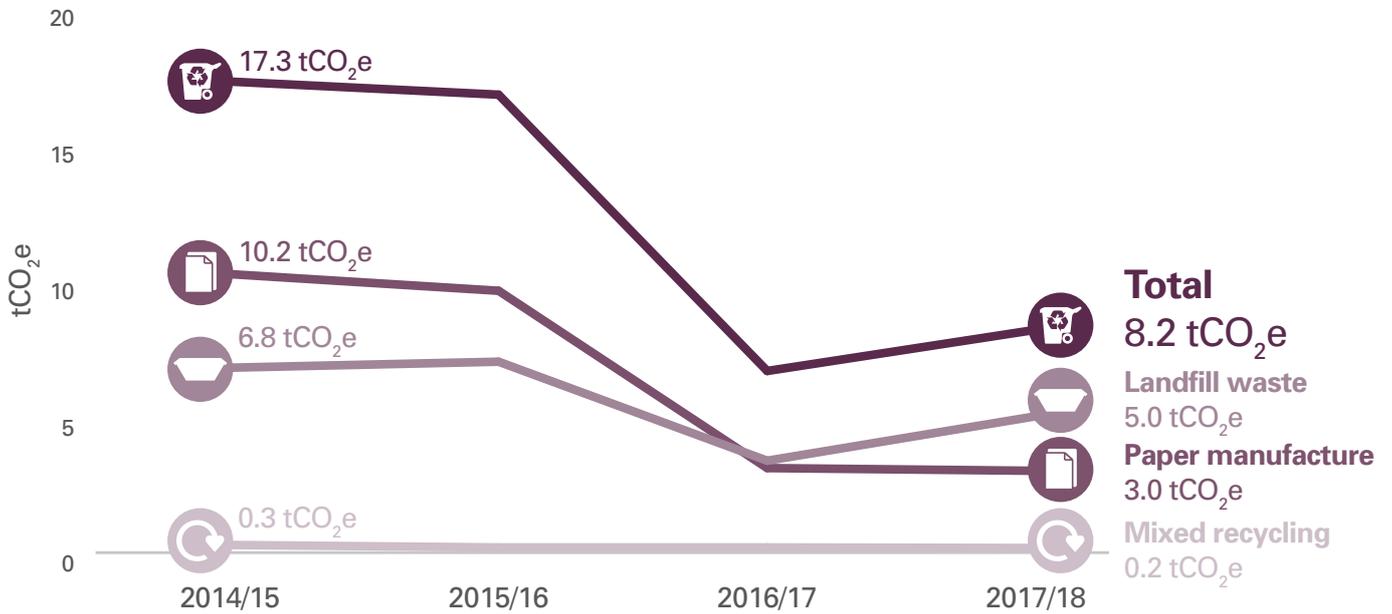
We sent eight tonnes of waste to landfill in 2017/18 which is a 74 per cent reduction against our 2014/15 baseline year.

Total waste emissions are significantly below our baseline year owing to completion of our office rationalisation programme completed in 2015/16. Waste emissions of 8 tCO<sub>2</sub>e in 2017/18 were 3 tCO<sub>2</sub>e lower than our 2019/20 target, representing a 54 per cent reduction against our baseline year ([Exhibit 5, page 13](#)).

## Exhibit 5

### Waste-related carbon emissions

We are ahead of our 2019/20 target to reduce waste-related emissions.



Source: Audit Scotland

## Water

Our three offices are in multi-tenanted buildings in which the landlord controls the water supply. Audit Scotland is not able to record the actual water used and we estimate our water emissions based on the number of workstations and staff in each of our offices.

We operate with fewer workstations than whole-time equivalent staff owing to operating flexible working patterns and our teams may work from any location, including home or client's offices.

In 2017/18, water-related carbon emissions were estimated at 1.42 tCO<sub>2</sub>e, which is 1 tCO<sub>2</sub>e lower than our target for 2017/18 and on course to meet our 2019/20 target. Emissions are lower because of the office rationalisation programme completed in 2015/16.

## Validation of figures

Audit Scotland's Corporate Performance Officer reviews the data contained within this report. It is not subject to peer review or external validation. In future we will explore options for external validation of our data.

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# Other sustainability-related issues

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## Procurement

We focus on embedding sustainability into our procurement activity and include sustainability clauses in our procurement standard terms and conditions.

## Adaptation

As a listed body under Schedule 1 of the Climate Change (Scotland) Act 2009, Audit Scotland is required to report on climate adaptation. Adaptation is the adjustments we make in response to actual or anticipated climate change. Climate change projections indicate that Scotland will experience:

- higher temperatures
- increased, and more intense, rainfall
- more frequent floods and landslides.

We have reviewed and assessed the impacts that more frequent adverse weather events may have on our activities. We determined that we require no additional specific actions to reduce the potential impact of climate change-related weather events.

Audit Scotland has well-established business continuity planning arrangements and in the event of a major incident, all staff can access their business information and work from home or alternative sites. A staff survey in 2015/16 showed 89 per cent could work from home or another location for more than two days if necessary, and 56 per cent for more than a month.

## Biodiversity

The Nature Conservation (Scotland) Act 2004 places a statutory duty on all public sector bodies in Scotland to further the conservation of biodiversity and the Wildlife and Natural Environment (Scotland) Act 2011 introduced a requirement for all public bodies to make a report publicly available on their compliance with biodiversity duty. Biodiversity duty reports are required every three years. We aim to report on biodiversity annually within our annual sustainability report.

Audit Scotland does not own or manage land and therefore has a smaller opportunity to carry out activities for biodiversity than organisations that do own or manage land.

We support biodiversity through:

- reducing our carbon footprint
- minimising waste and reducing waste to landfill through recycling
- using EU Ecolabel certified paper
- reducing the total kilometres we travel on business and choosing more sustainable travel options
- raising awareness of biodiversity and sustainability issues.

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# Looking ahead

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Between 2008/09 and 2017/18, we achieved a significant reduction (54 per cent) in our carbon footprint from 533 to 244 tCO<sub>2</sub>e. While we are currently ahead of our 2019/20 climate change targets, we will identify ways to further reduce our carbon emissions. Our targets will be reviewed and updated in our next climate change plan, due to be published in 2020.

We will continue our momentum and further reduce our impact on the environment. Although we recognise that future reductions will be harder to achieve, we can continue to reduce our environmental impact with a focus on reducing travel and energy emissions, by considering our wider social impact and increasing staff awareness of environmental issues.

To help us further reduce our environmental impact we have identified the projects to complete by April 2020:

## **Policy development**

- Producing a new climate change plan, including resetting our carbon emission targets.
- Developing and implementing a biodiversity policy/strategy.
- Developing a sustainable travel plan.
- Reviewing ways to implement external verification of our carbon emission measurements.
- Designing and implementing an Environmental Management System (EMS).

## **Behaviours**

- Introducing climate change induction training.
- Exploring options for staff volunteering, especially those relating to sustainability projects.

## **Projects**

- Further reducing our use of computer servers through greater use of cloud-based applications.
- Running a cycle-to-work scheme.
- Participating in Climate Week to promote awareness of sustainability issues.
- Promoting a limited internal travel month to encourage staff to think about how they can reduce their travel.

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# Appendix 1

## Carbon management governance arrangements

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### **Board**

**Membership:** The members of the Audit Scotland Board are the Auditor General for Scotland, the Chair of the Accounts Commission and three members appointed by the Scottish Commission for Public Audit.

**Role:** Audit Scotland's Board is responsible for the exercise of all functions of Audit Scotland. It exercises its powers and authorities through a Scheme of Delegation, which it determines and approves.

Under the Scheme of Delegation, the board formally approves Audit Scotland's climate change plan. It receives annual updates on performance against the plan's targets and objectives, thereby holding Audit Scotland to account for their performance.

### **Management Team**

**Membership:** The members of Audit Scotland's Management Team are the Auditor General for Scotland, Audit Scotland's Chief Operating Officer, the Director of Audit Services, and the Controller of Audit/Director of Performance Audit and Best Value. The Chief Operating Officer is the project sponsor for Audit Scotland's climate change plan.

**Role:** Audit Scotland's Management Team is responsible for strategic direction-setting for sustainability (including project sponsorship); suitable resource allocation; and oversight and scrutiny of the implementation of Audit Scotland's climate change plan.

### **Green Future Team**

**Membership:** A senior member of staff chairs the group and is responsible for leading and driving improved sustainability in Audit Scotland. Representatives from across Audit Scotland's business groups make up the team.

**Role:** The team is the key forum for the operational planning and delivery of climate change activity and improving sustainability performance within Audit Scotland. Its role includes oversight of carbon management projects, data collection, communication and training. It acts as a bridge between Management Team and individual business groups and has a key leadership role through its cross-departmental membership.

### **Business groups (Audit Services, Performance Audit and Best Value, and Corporate Services)**

Audit Scotland's three business groups are pivotal in ensuring that Audit Scotland meets its climate change obligations and continuously improves its environmental performance. It is through the actions of all staff that we can make the greatest difference.

# Appendix 2

## Sources of Audit Scotland's carbon emissions and their related expenditure 2017/18

Category	Carbon emissions (tCO <sub>2</sub> e)	Expenditure £
Grid electricity	61	14,758
Natural gas	45	5,149
Water – supply	0.4	978
Flights – domestic	39	26,737
Car – diesel	29	64,592
Rail	21	67,615
Average car – unknown fuel	20	47,298
Flights – long haul	7	7,217
Car – petrol	8	12,290
Refuse municipal to landfill	5	895
Paper & board manufacture	3	57
Car – hybrid	2	9,952
Water – treatment	1	1,665
Taxi	2	24,248
Flights – short haul	1	1,432
Mixed recycling	0.2	122
<b>Total</b>	<b>244</b>	<b>285,005</b>

# Environment and sustainability

## Annual report 2017/18

This report is available in PDF and RTF formats, along with a podcast summary at:

[www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk) 

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ISBN 978 1 911494 80 5