

# Environment, Sustainability and Biodiversity

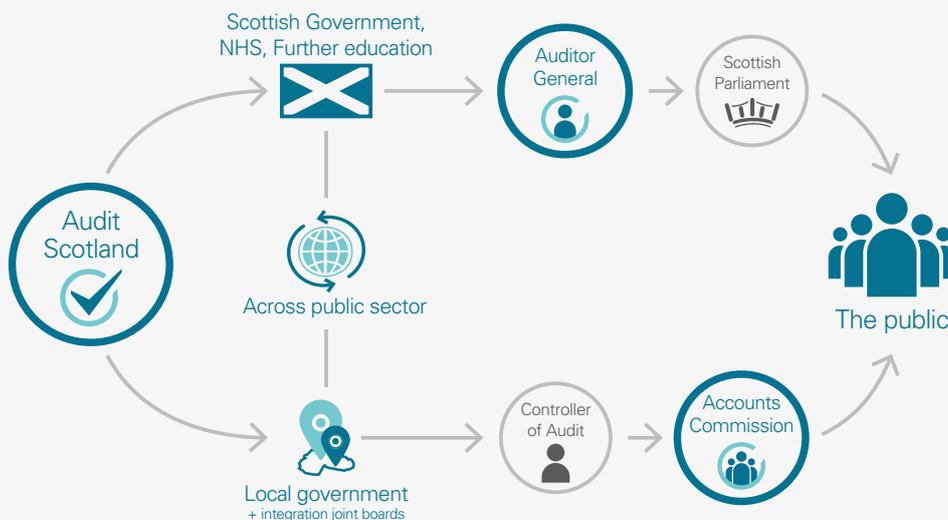
Annual report 2019/20



# 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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# Covid-19 statement

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The Covid-19 pandemic is a global challenge. It is having, and will continue to have, a profound impact on Scotland's people and public services. We would like to pay tribute to everyone who is working so hard to see our country through this pandemic. That includes the health and social care workers and others on the front line, and those behind the scenes at public bodies who are striving to save lives, support communities and protect jobs.

In January 2020, the World Health Organisation declared Covid-19 a pandemic and from 16 March 2020 all Audit Scotland colleagues have been working from home. Our own priority as an organisation has been the health, safety and wellbeing of our people. Since closing our offices and instituting our Business Continuity protocols, we have worked to keep our teams informed, supported and connected, and made physical and mental wellbeing and emotional support a clear focus.

It may be months and in some cases years before we fully understand the impact this pandemic has had on us as an organisation. We continue to adapt to the new ways of working and carrying out our responsibilities. We will consider the significant impact the pandemic will have on our 2020/21 emissions. This will include reviewing what lessons we can learn in continuing to reduce our emissions as we, along with all Scotland's public bodies, move towards the Scottish Government's target of a net zero environment.

We delayed the launch of our next climate change plan, while we review the impact of Covid-19 on our emissions. During 2021, we will produce a new climate change plan; update our sustainability policies; and identify further projects that help to reduce our transport, energy and waste emissions.

This will include projects that positively influence staff behaviours both in and out of work, such as introducing climate change induction training for staff, greater use of cloud-based applications to reduce energy consumption and continuing to promote sustainable means of travel.

For further information, visit our [Covid-19 e-hub](#) on Audit Scotland's website.

# Summary

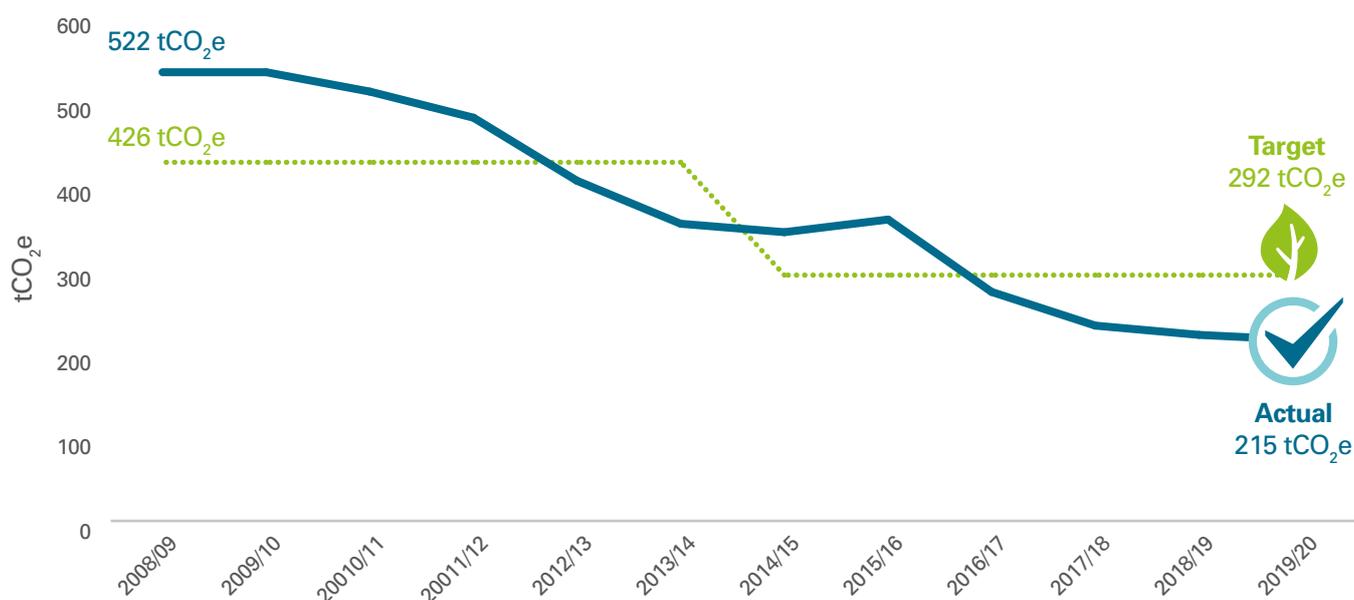
## Key messages

1. In June 2016, we published our five-year climate change plan in which we set ourselves a target that by 2019/20, we will reduce our carbon emissions by 15 per cent against the 2014/15 baseline. This equates to a figure of 292 (tCO<sub>2</sub>e). We achieved significantly better than the target and our emissions for 2019/20 were 215 (tCO<sub>2</sub>e).
2. We continue to reduce our carbon emissions with a clear downward trend and in 2019/20 we reduced our emissions by a further six tonnes compared to the previous year ([Exhibit 1](#)).
3. To date, we have achieved a reduction in our carbon footprint of 60 per cent against our 2008/09 baseline and 37 per cent reduction compared in to our 2014/15 baseline year.

## Exhibit 1

### Audit Scotland's carbon emissions 2008/09 to 2019/20

We achieved our original 2008 target to reduce our annual carbon emissions to no more than 426 tCO<sub>2</sub>e by 2012/13 and achieved our 2014 target of no more than 292 tCO<sub>2</sub>e by 2020.



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 reducing from two Edinburgh offices to one.

Source: Audit Scotland

4. Our reduction of 6 tCO<sub>2</sub>e in 2019/20 comprises:

- 14 per cent (15 tCO<sub>2</sub>e) **reduction** in **energy** emissions
- 6 per cent (6 tCO<sub>2</sub>e) **increase** in **transport** emissions
- 84 per cent (3 tCO<sub>2</sub>e) **increase** in **waste** emissions.

## Background

5. Scotland has ambitious targets to reduce greenhouse gas emissions and, along with other public-sector bodies, Audit Scotland recognises its role in taking forward this agenda.

6. In May 2019, the Scottish Government declared a climate emergency and in June 2019, the First Minister launched 'The Big Climate Conversation'. This conversation will look at how Scotland becomes a net-zero emissions nation. Our current five-year climate change plan expired at the end of 2019/20 and its refresh will reflect this ambition, setting new emission reduction targets for the next five years.

7. While we are committed to reducing further our carbon emissions and making how we work more sustainable, we recognise the level of reduction is slowing. This is partly due to the limited control we have on our energy consumption, being that we are in a multi-tenanted building. We are also reducing the number of lease cars, but this will take time and the nature of our work means that some travel is always likely to be necessary. We will review the impact of the Covid-19 pandemic to see how we may use this to reduce our behaviours going forward.

8. We report publicly on sustainability issues through our environment, sustainability and biodiversity annual report and by supplying relevant information to the Sustainable Scotland Network (SSN).

9. Sustainability is integrated into what we do and is linked to corporate publications published on our [website](#)  including our [Annual Report and Accounts](#) , [Public Audit in Scotland](#) , and [Corporate Plan 2019/20 update](#) .

10. 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 the business, provides momentum for embedding sustainability across the organisation.

11. The roles and responsibilities of the groups involved in leading, managing and holding us to account for our environmental and sustainability performance are set out in [Appendix 1 \(page 16\)](#).

# Performance in reducing carbon emissions

**12.** Our Climate Change Plan 2015–20 set out our approach to sustainability issues, established the baseline year to 2014/15 and set targets to be achieved by 2020. All references to targets are the 2020 targets.

**13.** Audit Scotland’s property estate comprises three offices in buildings with multiple tenants. The energy performance certificate (EPC) rating for each office building is Edinburgh (B), Glasgow (D) and Inverness (C).

**14.** The landlords are responsible for the supply of gas and water and for equipment relating to gas, water and heating/air conditioning. Audit Scotland is apportioned a share of the emissions according to the size of our office.

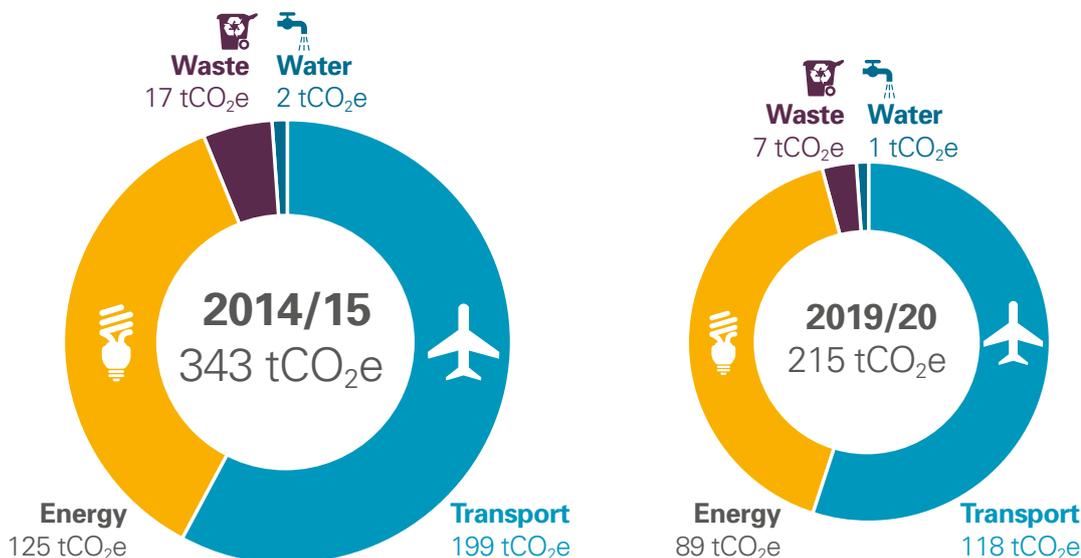
**15.** Audit Scotland does not own or manage land and therefore there are limited opportunities to carry out biodiversity work.

## Our overall carbon emissions

**16.** Transport and energy form most of our emissions as shown in [Exhibit 2](#). Examples of how we are reducing our carbon footprint are included in the sections on energy, transport, waste and water.

## Exhibit 2

2014/15 and 2019/20 carbon footprint (tCO<sub>2</sub>e)



**17.** We continue to make good progress in reducing our carbon footprint against our 2014/15 baseline and met the target set out in our Climate Change Plan 2015–20 to reduce overall carbon emissions to no more than 292 tCO<sub>2</sub>e by 2019/20.



## 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 2019/20 were 215 tCO<sub>2</sub>e

### Summary:

We performed better than our 2019/20 target. Last year we reduced our carbon emissions by 3 per cent. Over the five-year period, our emissions were 37 per cent lower than our baseline year 2014/15.

**18.** We measure our performance against the number of whole-time equivalent (WTE) staff, the total square metres of our property and against our annual turnover. So far, we have achieved a 37 per cent reduction in our carbon footprint against our 2014/15 baseline year, and 60 per cent reduction against our initial baseline in 2008/09. We continue to reduce our impact against the selected criteria as shown in [Exhibit 3](#).

## Exhibit 3

### Carbon emissions since 2008 and 2015 baseline years

	2008/09 Initial baseline year	2014/15 Revised baseline year	2019/20 Emissions	2019/20 Target
				
Carbon emissions (tCO <sub>2</sub> e)	533	343	215	292
Percentage change in emissions compared to 2014/15 baseline		0%	-37%	-15%
Carbon emissions by staff (tCO <sub>2</sub> e/WTE)	1.8	1.3	0.7	<1.0
Carbon emissions by floor space (tCO <sub>2</sub> e/m <sup>2</sup> )	0.2	0.1	0.1	0.1
Carbon emissions by financial turnover (tCO <sub>2</sub> e/£M)	20.0	14.0	7.0	<10

**19.** Performance details are included in the transport, energy, waste and water sections in the following paragraphs. [Appendix 2 \(page 17\)](#) outlines the sources of Audit Scotland's carbon emissions and their related expenditure.

## 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 2019/20 were 118 tCO<sub>2</sub>e

### Summary:

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

**20.** Transport emissions increased by six per cent (6 tCO<sub>2</sub>e) in 2019/20 compared to 2018/19 but are 81 tCO<sub>2</sub>e (41 per cent) lower than our 2014/15 baseline year. Overall, our transport-related emissions are 65 tCO<sub>2</sub>e lower than our 2019/20 target ([Exhibit 4, page 10](#)).

**21.** Transport emissions are the largest contributor to our carbon emissions. They arise from business travel by air, car and rail. Our target was to reduce emissions associated with business travel to 183 tCO<sub>2</sub>e by 2019/20. We achieved this through our policies and staff behaviours by both reducing the total amount of travel making greater use of rail travel over air travel where appropriate. Since our baseline year, we reduced the total kilometres travelled and associated emissions year on year as shown in [Exhibit 4 \(page 10\)](#).

**22.** 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 traveling.

**23.** We have closed our 'company car' scheme to new employees and promoted staff. In our baseline year there were 94 leased cars and by 2019/20 this fell to 66. Existing scheme members will continue to have access to company cars, but staff turnover means the number of vehicles in the fleet will continue to fall. Our Edinburgh office has three parking spaces and our Glasgow office has one.

**24.** To encourage active travel, we provide facilities for cycling to work and promoted a bike-to-work scheme in 2016, 2018 and 2019. Colleagues organise a walking club and a steps competition as part of climate week. Travel loans are available for annual travel passes. In 2019/20, we completed our first staff travel survey. We will use the data from the travel survey to consider how we can encourage colleagues to use active forms of travel to work.

### Air travel

**25.** We increased our air travel emissions in 2019/20 by 23 per cent (9 tCO<sub>2</sub>e), However, over the five-year period we reduced air emissions by 49 per cent (47 tCO<sub>2</sub>e) against our 2014/15 baseline. The total kilometres travelled in 2019/20 was 181,603km and is 43 per cent (137,562km) below our baseline year.

**26.** Our mix of domestic, short-haul and long-haul flights fluctuates from year to year. In 2019/20, seventy-five per cent of our flights were to the Scottish islands.

### Business car travel

**27.** Emissions for business car travel in 2019/20 increased three per cent (1 tCO<sub>2</sub>e) compared to 2018/19 but are 43 per cent (38 tCO<sub>2</sub>e) below our 2014/15 baseline year. While business car travel fluctuates from year to year, there is a downward trend from 2014/15. Over the five-year period, we reduced the annual amount of business car travel by 35 per cent to 320,540km in 2019/20, down from 490,753km in 2014/15.

### Rail travel

**28.** Emissions for rail travel in 2019/20 increased by 2 tCO<sub>2</sub>e compared to 2018/19 and, overall, have risen by 12 tCO<sub>2</sub>e since our baseline year. The increase in train travel reflects the significant reductions in both air and car travel.

## Exhibit 4

### Transport-related carbon emissions

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

	2008/09 Initial baseline year	2014/15 Revised baseline year	2019/20 Emissions	2019/20 Target
Transport-related carbon emissions (tCO <sub>2</sub> e)	216	199	118	183
Change compared to 2014/15 baseline			-81 (tCO <sub>2</sub> e) -44%	-33 (tCO <sub>2</sub> e) -15%

Source: Audit Scotland

## Reducing our energy-related carbon emissions

2019/20 Target

**100tCO<sub>2</sub>e**

2018/19

**89tCO<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 2019/20 were 89 tCO<sub>2</sub>e

**Summary:**

We achieved better than our 2019/20 target to reduce energy-related emissions to no more than 100 tCO<sub>2</sub>e.

**29.** Energy emissions decreased by 14 per cent (15 tCO<sub>2</sub>e) in 2019/20 compared to 2018/19 and are 29 per cent lower than our 2014/15 baseline year ([Exhibit 5](#)).

**30.** 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 less workstations than whole-time equivalent staff.

**31.** We use thin client terminals and laptops that collectively use less energy than traditional desktop computers. Where possible we are reducing the number of IT servers and using more cloud-based services. We recognise that while this reduces our own emissions, it also contributes to the emissions of our cloud service provider.

### Exhibit 5

#### Energy-related carbon emissions

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

	2014/15 baseline year	2019/20 Emissions	2019/20 Target
Energy-related carbon emissions (tCO <sub>2</sub> e)	125	89	100
Change in emissions compared to 2014/15 baseline		-36 (tCO <sub>2</sub> e) -29%	-25 (tCO <sub>2</sub> e) -20%

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

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

**34.** In 2019/20, our energy emissions decreased to 89 tCO<sub>2</sub>e. Overall energy consumption is affected by the weather and by other tenants in the building we share, as we are apportioned our gas emissions based on the whole building. Energy emission fluctuate due to weather, but the downward trend is continuing.

### 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 2019/20 were 7 tCO<sub>2</sub>e

**Summary:**

We achieved better than our 2019/20 target to reduce waste-related emissions.

**35.** Waste emissions are only three per cent of our total emissions in 2019/20. They increased by just over 3 tCO<sub>2</sub>e over (84 per cent) in 2019/20 compared to 2018/19 but are 61 per cent lower than our 2014/15 baseline year and we achieved better than our 2019/20 target ([Exhibit 6, page 13](#)).

**36.** The increase in waste emissions is in part down to better recording and while the percentage increase appears significant, it is within the average range for waste emissions over the five-year period of the plan.

**37.** Waste emissions include paper and board manufacture, mixed recycling and refuse to landfill and all our offices have facilities for mixed recycling.

#### Paper and board manufacture

**38.** We reduced our paper and board manufacture emissions by 0.63 (tCO<sub>2</sub>e) in 2019/20 and it is now 1.83 compared to 10 (tCO<sub>2</sub>e) in 2014/15.

#### Mixed recycling

**39.** We have recycling facilities in our offices and during 2019/20 mixed recycling emissions rose slightly to 0.19 from 0.15 tCO<sub>2</sub>e the previous year.

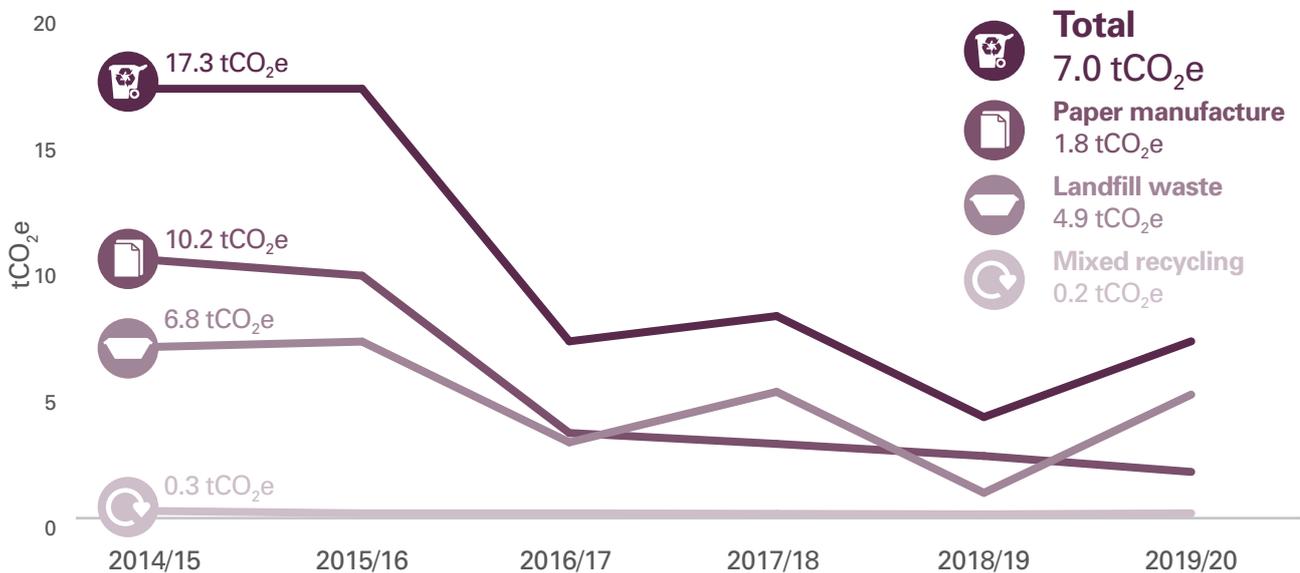
#### Landfill waste

**40.** We sent almost five tonnes of waste to landfill in 2019/20 which is two tonnes less than our 2014/15 baseline.

## Exhibit 6

### Waste-related carbon emissions

We achieved better than our 2019/20 target to reduce waste related emissions.



Source: Audit Scotland

### Water

**41.** 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.

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

**43.** In 2019/20, water-related carbon emissions were estimated at 1 tCO<sub>2</sub>e which met our 2019/20 (1 tCO<sub>2</sub>e) target.

### Validation of figures

**44.** Audit Scotland's Corporate Performance Officer reviews the data contained within this report. It is not subject to peer review or external validation.

### Procurement

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

## Adaptation

**46.** 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. Projected effects of climate change include higher temperatures, increased rainfall and more frequent floods and landslides.

**47.** We monitor, review and assess the impacts that adverse weather events have on our activities. We determined that we require no additional specific actions to reduce the potential impact of climate change-related weather events.

**48.** Audit Scotland has well-established business continuity planning arrangements, that are tested and reviewed annually. In the event of a major incident, all staff can securely access their business information from outwith our offices and can work from home or alternative sites.

## Biodiversity

**49.** 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, but we will report on biodiversity annually within this annual environment and sustainability report.

**50.** Audit Scotland does not own or manage land and therefore we have limited opportunity to carry out activities for biodiversity. We support biodiversity through:

- reducing our carbon footprint
- minimising waste and reducing waste to landfill through recycling
- using products made from recycled material including office supplies, such as Ecolabel certified paper and pens
- reducing the total kilometres travelled 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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**51.** To date, we have achieved a significant 60 per cent reduction in our carbon footprint from 533 tCO<sub>2</sub>e in 2008/09 to 215 tCO<sub>2</sub>e in 2019/20. However, due to the Scottish Governments target of 'Net Zero' emissions by 2045, the focus of our future reporting will move from percentage reduction to how far we are away from 'Net Zero' emissions.

**52.** We will continue to identify ways to further reduce emissions and move towards 'Net Zero'. Our carbon emissions and targets are under review and will be updated in our next climate change plan, due to be published in 2021. We do, however, expect that future reductions will not happen at the same rate and will be harder to achieve.

**53.** Our focus is on reducing travel and energy emissions, considering our wider social impact and increasing staff awareness of environmental issues.

**54.** We have identified the following projects to complete in 2021:

## Policy development

- Producing a new climate change plan, including resetting our carbon emission targets.
- Developing a sustainable travel plan.

## Behaviours

- Climate change induction training for all staff.

## Projects

- Moving more services to cloud-based applications to allow us to reduce our use of computer servers.
- Running a cycle-to-work scheme.
- Continuing to participate in Climate Week Scotland to promote awareness of sustainability issues.
- To find ways to better reflect the emissions caused by Audit Scotland work that does not take place in our three offices, ie home working or commuting mileage.

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# Appendix 1

## Environmental and sustainability governance arrangements

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### Audit Scotland Board

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

**Role:** The 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 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:** 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 the 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 2019/20

Category	Carbon emissions (tCO <sub>2</sub> e)	Expenditure (£)
Grid Electricity	46.59	15,683
Natural Gas	42.14	4,796
Flights – domestic	30.38	22,009
Car – diesel	25.35	56,708
Rail	22.40	82,602
Car – Unknown fuel – Average	18.34	45,697
Flights – long haul	10.23	10,526
Refuse Municipal to Landfill	4.89	916
Car – petrol	4.71	7,549
Car – hybrid	3.06	14,181
Taxi	2.09	22,771
Paper manufacture	1.83	35
Flights – short haul	1.60	1,937
Water – Treatment	0.82	1,666
Water – Supply	0.42	978
Mixed recycling	0.19	135
<b>Total</b>	<b>215</b>	<b>288,189</b>

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

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Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN

T: 0131 625 1500 E: [info@audit-scotland.gov.uk](mailto:info@audit-scotland.gov.uk) 

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

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