

Audit scope

Climate change

Scottish Government governance and risk management

AUDITOR GENERAL 

Prepared by Audit Scotland

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Background

In August 2021, the [Intergovernmental Panel on Climate Change](#) (IPCC) reported that there are record levels of greenhouse gases in the atmosphere. The IPCC warned that the world is fast approaching the 1.5 degrees of warming threshold that we must not pass if we are to avoid the worst impacts of climate change. The UN Secretary-General declared it a 'code red for humanity' and warned that urgent action is required to place the world on the right trajectory. Urgent action is also required to adapt to the impacts of climate change that are now unavoidable. Every country has a role to play.

In 2019, Scotland became one of the first nations in the world to declare a climate emergency. The Scottish Government has set out a legislative framework for Scotland's contribution to international action on climate change. Scotland has set a legally binding target of becoming net zero by 2045, five years earlier than the UK. Interim targets towards this include a 75 per cent reduction in greenhouse gas emissions by 2030. There is a statutory duty on public bodies to contribute towards national emissions reduction targets and climate change adaptation objectives.

The [Climate Change Committee](#) (CCC) is an independent statutory body that advises the UK and devolved governments on climate change. The CCC has said that the 2020s will be the critical decade for society and the economy to transition to greater sustainability and net zero. This will require a decisive shift from planning to action, implementation and rapid progress.

Why is this audit important?

The public sector in Scotland has a key role in supporting the transition to a net zero economy and adapting to the impacts of climate change. The Scottish Government is responsible for setting overarching climate change policy and engaging with the public and private sectors, communities and individuals to support the collective achievement of national targets and objectives.

The Scottish Government published a [Climate Change Plan Update](#) in December 2020. This identifies several key sectors, such as transport and agriculture, which require fundamental transformation to meet emissions reduction targets. Some of these transformations will require difficult decisions by policy makers and delivery bodies, and will require individuals to change how they live their lives.

In September 2019, the Scottish Government published its second [Scottish Climate Change Adaptation Programme](#). This sets out measures to enable Scotland to adapt to the challenges that unavoidable climate change now brings.

What will the audit look at?

The audit will focus on the Scottish Government's governance and risk management arrangements, and examine how effective they are in supporting it to drive delivery of national net zero targets and climate change adaptation outcomes.

The high-level questions we aim to answer are:

- How effective are the Scottish Government's internal governance arrangements for driving delivery of national net zero targets and adaptation outcomes?
- How effectively is the Scottish Government managing the risks to achieving national net zero targets and adaptation outcomes?

How will we carry out this audit?

We will use a range of evidence to develop our judgements and recommendations. We will review and analyse documentation from the Scottish Government and key climate change organisations, such as the Climate Change Committee and Adaptation Scotland.

We will interview representatives from the Scottish Government and relevant stakeholder groups.

We plan to highlight any areas of good practice and innovation within the Scottish Government that we find. We will also highlight any areas of particular concern and share learning.

What do we want to happen as a result?

The audit will provide an independent assessment of the Scottish Government's governance and risk management arrangements for national emissions reduction targets and adaptation outcomes.

It aims to provide assurance to the Scottish Parliament, the public and other stakeholders, enabling greater transparency and supporting scrutiny of the arrangements in place. We will highlight areas of good practice within the Scottish Government and make recommendations aimed at supporting improvement. The audit will raise the profile of this critically important area, helping to influence practice across the public sector and beyond.

Timetable

The work will be carried out during autumn 2022 and the audit report will be published in spring 2023.

Contact

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