

# Analysis of the Consultation on the Role of Public Sector Bodies in Tackling Climate Change

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The analysis of the Consultation on the Role of Public Sector Bodies in Tackling Climate Change was conducted for the Scottish Government by

# Executive Summary

This Executive Summary presents the main messages arising from the consultation on the Role of Public Sector Bodies in Tackling Climate Change.

There is a Global Climate Emergency and everyone across Scotland needs to be part of the solution. Tackling climate change and ensuring we have a sustainable, thriving and healthy environment is critical to our collective wellbeing, and central to the ambitions and responsibilities set out in Scotland's National Performance Framework. Scotland has already almost halved greenhouse gas emissions since 1990, while simultaneously growing the economy and increasing employment and productivity. We now need to increase our efforts and the pace of change, while maintaining the focus on reducing emissions in a way that supports inclusive economic growth.

This consultation has focused purely on Scottish public sector bodies. Public sector bodies are legally required to reduce greenhouse gas emissions and support Scotland's adaptation to a changing climate. Scottish Ministers, in turn, are legally required to provide guidance to public sector bodies to help them with this. Public sector bodies are also legally required to report annually on their greenhouse gas emissions and what they are doing to help adapt to a changing climate.

The consultation contained two parts:

- Part 1 - How information is provided and shared, and how public sector bodies collaborate with each other and the rest of Scotland.
- Part 2 – How to improve the reporting arrangements to reduce the administrative burden on public sector bodies, and to drive action.

A total of 146 responses were received to the consultation. Around three-quarters of responses were from organisations, and the remainder were from individuals.

A summary of the findings are presented in Table 1.

**Table 1: Summary Analysis Table**

Questions	Main Comments
<p>Q1 – What additional training, information or guidance do you think public sector bodies need to help them increase their action on climate change?</p>	<ul style="list-style-type: none"> <li>• A wide range of general and more specific feedback was provided.</li> <li>• General comments related to the need for a co-ordinated approach at a national level to help public sector bodies accelerate action on climate change. It was reported that clear and specific statutory/mandatory guidance would be required to help inform decision-making and to embed climate change as core business (i.e. what must be done, what should be done).</li> <li>• There was also a call for investment at a national level to allow public sector bodies to deliver on the Scotland-wide ambition.</li> <li>• The provision of clear, relevant, regular and continuously updated information was considered essential (e.g. briefings, case studies, information sessions, newsletters, online forums). There was support for a single access point to information and signposting to existing sources of information and data.</li> <li>• Training was considered vital to ensure a shared understanding and to facilitate collaborative working. There was recognition that training was needed for senior and middle managers, but that all staff and Board/Elected Members should have a basic knowledge and understanding of the impact of their work on supporting Scotland’s climate ambitions.</li> <li>• A wide range of training (skills and technical support) were identified, most notably carbon and carbon literacy, and carbon management and accounting.</li> </ul>

Questions	Main Comments
<p>Q2 - What are your views on the proposed structure for the High Ambition Climate Network of Chief Executives and Elected Members?</p>	<ul style="list-style-type: none"> <li>• There was strong support in principle for the proposed High Ambition Climate Network of Chief Executives and Elected Members. It was considered crucial that there were structures in place to fully engage public sector leaders in discussions about accelerating action on climate change, promoting action and innovation, and raising the profile of environmental issues.</li> <li>• A clear message was that the High Ambition Climate Network would need to have a clear purpose, remit, roles, and responsibilities. As well as processes to assess the overall effectiveness and efficiency of these structures. Continued top level involvement was said to be crucial.</li> <li>• Many respondents, however, called for further clarity and detail on: definitions and selection processes; membership composition, refresh and governance; the nature/level of support and engagement with public sector bodies not directly involved in the network; support to the network and expert advice; and engagement with existing structures.</li> <li>• Many raised concerns about the proposed structure and frequency of meetings for the High Ambition Climate Network. If membership was restricted to 15 organisations, then there were concerns about how the large number of other public bodies would be encouraged and mobilised to meet their obligations and play their part in tackling climate change. Many also considered bi-annual meetings to be insufficient.</li> <li>• Many respondents perceived that the proposals could leave a significant gap in support at a practitioner level, with concerns raised about the cessation of funding for the Sustainable Scotland Network Secretariat.</li> </ul>

Questions	Assessment of Feedback	Main Comments
<p>Q3 - Do you agree that public sector bodies should be required to set targets for when they will achieve zero direct emissions, and for reduced indirect emissions?</p>	<p>The vast majority agreed</p>	<ul style="list-style-type: none"> <li>• Target setting was welcomed by most respondents, and considered crucial to ensure that public sector bodies were motivated and united in playing their part in meeting the national target. It was also felt that this would facilitate greater levels of collaborative working. Further guidance, capacity building and training would be needed to ensure a consistent approach to target-setting and reporting.</li> <li>• There was wider feedback that any targets set must be well-informed, realistic and achievable, and that consideration could be given to intermediate targets to aid monitoring of progress. The need for a supportive internal environment and greater investment was emphasised. There was support for a degree of flexibility to refine and amend targets/dates, and that further guidance from the Scottish Government would be required around how public sector bodies should deal with factors outwith their control.</li> </ul>
<p>Q4 - Do you agree that public sector bodies should report annually on how they use their resources to contribute to reducing emissions?</p>	<p>The vast majority agreed</p>	<ul style="list-style-type: none"> <li>• The main feedback was that the proposal outlined for annual reporting was reasonable. There were wider comments around the importance of: increasing accountability and transparency; driving action and incentivising change; and encouraging</li> </ul>

Questions	Assessment of Feedback	Main Comments
		<p>the sharing of learning, best practice and innovative approaches across the public sector.</p>
<p>Q5 - Do you agree that the details of what public sector bodies are required to report on should be set out in statutory guidance instead of on the face of secondary legislation (otherwise known as an Order)?</p>	<p>The vast majority agreed</p>	<ul style="list-style-type: none"> <li>• The main feedback was that the proposals were sensible and practical, and would allow the reporting duties to evolve more flexibly in line with national policies and strategies.</li> <li>• It would provide the required agility for the content of reporting to evolve to take account of emerging issues, challenges, scientific knowledge, experience, etc. Wider feedback was that it would reduce the time and resources required to implement changes to reporting, and enable updates to be applied without requiring a full legal review.</li> </ul>
<p>Q6 - Do you agree to the proposed changes to the list of public sector bodies that are required to annually report their emissions?</p>	<p>The vast majority agreed</p>	<ul style="list-style-type: none"> <li>• There was broad agreement with the proposed amendments given changes to the public sector landscape over the last five years.</li> <li>• There was support for a clear process to be put in place to ensure that the list was reviewed and updated periodically (e.g. annually) to ensure its accuracy.</li> <li>• Wider feedback was that the criteria for identifying major players (i.e. large public bodies) should also be reviewed regularly.</li> </ul>

Questions	Assessment of Feedback	Main Comments
		<ul style="list-style-type: none"> <li>• Suggested additions, amendments and removals are listed in the main document.</li> </ul>
<p>Q7 - Do you agree with our proposals for amending the reporting requirements as set out above?</p>	<p>Over half agreed</p>	<ul style="list-style-type: none"> <li>• There was broad support for the proposals, but many respondents' specified caveats or points of concern with particular elements.</li> <li>• More general comments related to the importance of streamlining the reporting process and making it more efficient. It was considered crucial that reports were sufficiently detailed and provided meaningful and purposeful information and data.</li> <li>• Wider feedback expressed support for: adopting good practice principles/standards for monitoring, reporting and verification; developing an integrated and consistent approach to reporting; and improving the reporting platform to ensure it was user-friendly and efficient.</li> <li>• The detailed feedback on the proposals (Part 1 to Part 6) is contained in the main report.</li> </ul>

Questions	Assessment of Feedback	Main Comments
<p>Q8 - Do you agree that public sector bodies should each make their own report on emissions reductions publicly available?</p>	<p>The vast majority agreed</p>	<ul style="list-style-type: none"> <li>• There was broad agreement that public sector bodies should make their reports publically available. Publishing accessible and meaningful reports would help to increase the accountability and transparency of public sector bodies. Much of the feedback acknowledged the role of reporting in driving climate change action within organisations and across the sector. It would also facilitate knowledge exchange and the sharing of good practice.</li> <li>• The importance of key stakeholders and the public being able to access reports quickly and easily was considered important (i.e. high visibility, widely communicated). Consistency of reporting was considered vital.</li> <li>• There was strong support for continued access to local and national level information and analysis, including access to all public sector bodies' reports on a single site (i.e. a dedicated national platform for current/previous reports).</li> <li>• Areas for improvement included: how the data reported on is being used; the need for easily digestible and user-friendly reports; better data visualisation and more engaging reports.</li> </ul>

Q9 – Wider issues raised	<ul style="list-style-type: none"><li>• The main themes to emerge were: The importance of tackling climate change and the role of the public sector; Everyone has a role to play; Guidance, support and resources from the Scottish Government; Cessation of funding for the Sustainable Scotland Network Secretariat; Monitoring and reporting; and Structures to provide a collective voice.</li></ul>
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# Introduction

## About This Report

This report presents the main findings arising from the consultation on the Role of Public Sector Bodies in Tackling Climate Change. The consultation ran from 11<sup>th</sup> September 2019 to 4<sup>th</sup> December 2019.

## Background

There is a Global Climate Emergency and everyone across Scotland needs to be part of the solution. Tackling climate change and ensuring we have a sustainable, thriving and healthy environment is critical to our collective wellbeing, and central to the ambitions and responsibilities set out in Scotland's National Performance Framework.

Scotland has already almost halved greenhouse gas emissions since 1990, while simultaneously growing the economy and increasing employment and productivity. We now need to increase our efforts and the pace of change, while maintaining the focus on reducing emissions in a way that supports inclusive economic growth.

On 14<sup>th</sup> May 2019, the Cabinet Secretary for Environment, Climate Change and Land Reform gave a statement to Parliament about Scotland's response to the global climate emergency, and committed to consult widely on what needs to happen across the country in order to end Scotland's contribution to climate change. The Big Climate Conversation, of which this consultation paper was part, aimed to:

- Build an open, transparent and collaborative, whole-Scotland approach to reducing emissions.
- Identify and share ideas about opportunities, what works, barriers to action, and what we need to do differently.
- Generate ideas for the update to the Climate Change Plan.

This consultation has focused purely on Scottish public sector bodies. Public sector bodies are legally required to reduce greenhouse gas emissions and support Scotland's adaptation to a changing climate. Scottish Ministers, in turn, are legally required to provide guidance to public sector bodies to help them with this. Public sector bodies are also legally required to report annually on their greenhouse gas emissions and what they are doing to help adapt to a changing climate.

The consultation contained two parts:

- Part 1 - How information is provided and shared, and how public sector bodies collaborate with each other and the rest of Scotland.
- Part 2 – How to improve the reporting arrangements to reduce the administrative burden on public sector bodies, and to drive action.

Outputs from the Big Climate Conversation, including this consultation, will help inform the Climate Change Plan update and will inform Scottish Government plans to bring forward secondary legislation that update the details of the public sector climate change reporting duties.

## Analysis Methodology

The Scottish Government provided EKOS Ltd access to all responses via Citizen Space.

A number of responses were not submitted by respondents through Citizen Space (15) and did not always follow the consultation structure (e.g. email or letter response to the Scottish Government), or answer the individual consultation questions. Where this was the case, the Scottish Government manually inputted the responses into Citizen Space for inclusion in the overall analysis.

Quantitative (closed questions) and qualitative (open-ended questions) responses were exported into Microsoft Excel for subsequent analysis. All closed questions have been presented in table format, and qualitative responses have been sorted and analysed to identify common themes.

## Profile of Respondents

A total of 146 responses were received to the consultation, broken down by individuals and organisations in Table 2.

**Table 2: Profile of Consultation Respondents**

	Number	Percentage
Individuals	35	24%
Organisations	111	76%
<b>Total</b>	<b>146</b>	<b>100%</b>

The consultation attracted responses from a diverse range of organisations, Table 3. Other public sector bodies and local authorities made up almost two-thirds of organisation responses (62%). Indeed, the consultation attracted responses from many different public sector bodies that are currently required to submit annual reports on their climate change activity.

Note: the Sustainable Scotland Network undertook a series of engagement activities with public sector bodies over the duration of the consultation period. The insights gathered were reported both as part of the Network's response, as well as individual public sector bodies' responses. In many cases, individual public sector bodies provided wider narrative in their response.

**Table 3: Organisation Type**

	<b>Number</b>	<b>Percentage</b>
Other Public Sector Bodies	45	41%
Local Authority	23	21%
Third Sector	12	11%
Private Sector	7	6%
Educational Institutions	6	5%
National Health Services	6	5%
Other	6	5%
Transport Partnerships	5	5%
Integration Joint Boards	1	1%
<b>Total</b>	<b>111</b>	<b>100%</b>

Note: 'Other' organisations included unions, procurement organisation's and professional society. Percentages have been rounded therefore totals might not equal 100%.

## **Report Structure**

The remainder of the report has been structured in line with the consultation document:

- Section 1 and Section 2 covers questions related to Part 1 – information and collaboration.
- Section 3 to Section 8 covers questions related to Part 2 – targets and reporting.
- Section 9 presents any final comments provided by respondents.

Wider information has been appended.

# Part 1: Information and Collaboration

## Section 1

### Information and Training for Public Sector Bodies

#### Context

For public sector bodies to play their full role in securing a just transition to a net-zero Scotland, leaders of public sector bodies need to have the knowledge and information to make the right decisions, and the right structures need to be in place to support collaboration across the public sector and beyond. In 2011 the Scottish Government produced Public Bodies Climate Change Duties: putting them into practice which aimed to assist public sector bodies in addressing climate change action as a key strategic issue and in mainstreaming it alongside other corporate priorities. It is acknowledged that a number of aspects of the guidance document will now need to be updated.

In terms of adapting to climate change, guidance on the Adaptation Capability Framework was published to support organisations at different stages of developing adaptation strategies and action plans.

The Scottish Government is funding the Royal Scottish Geographical Society to develop a “Climate Solutions” qualification for middle and senior managers which will help organisations embed climate change action at the level where it can achieve the most significant impact (scheduled for launch in 2020).

#### Question 1:

**What additional training, information or guidance do you think public sector bodies need to help them increase their action on climate change?**

#### Overview

The feedback provided by respondents confirmed that tackling climate change is a key policy priority. Time was considered to be “of the essence”, and there was strong recognition of the “increased urgency” and the need for a “co-ordinated approach at a national level” to achieve transformative change.

There was acknowledgement that public sector bodies had varying levels of maturity in knowledge and understanding of climate issues, their activities’ emissions, and their role in terms of mitigation of, and adaptation to, climate change. The diversity in scale, function and impact of public sector bodies was noted. There was recognition that public sector bodies were at different stages in responding to the climate emergency, and that different levels of maturity, capacity and technical expertise would need to be sufficiently reflected within any associated training, information and guidance provided by the Scottish Government.

For public sector bodies to increase their action on climate change, there was general agreement that clear/specific guidance would be required to inform decision-making and “to embed climate change as a priority across organisational governance”. A common view was that statutory guidance would need to sit alongside additional practical and financial support for public sector bodies.

A common theme that emerged was that the development of good governance practices on climate change and wider sustainable development issues would help it to become mainstreamed as “core business”. The ultimate goal was to place “sustainability at the heart of every decision-making process” within public sector bodies.

It was felt that “nationally-produced, consistent and regularly updated guidance” would help support more climate-friendly behaviour and decision-making within public sector bodies. Achieving the wider buy-in and support from individuals not directly involved in environmental or sustainability roles was considered crucial, as was removing “silo” approaches to climate change action.

These points are reflected in the respondent quotes below.

“It is absolutely clear that business as usual is no longer enough. This applies to the public sector – which must provide leadership and set the example for business and wider society”.

Individual

“Guidance is also required to ensure climate change is embedded as a priority across an organisation's governance structure. There needs to be guidance which is statutory, that is clear on the 'musts' and is supported by strong monitoring, reporting and verification”.

Skills Development Scotland

“Carbon management within an organisation should be treated with the same rigor as financial management with equivalent training and checks and procedures implemented”.

The Scottish Courts and Tribunals Service

“Personal, individual and organisational annual objectives should be a mandatory requirement to ensure the delivery of environmental due diligence is addressed from the senior management level across the organisation. Senior leader's actions and performance levels with regard to environmental due diligence should be made available to show personal accountability”.

Individual

“Support to implement more robust behaviour and cultural change across the public sector. Scottish Government should convey clear expectations of every public sector employee in terms of complying with energy efficiency, transport and waste procedures within each organisation in the way that diversity and equality behaviours are rightly expected”.

Police Scotland

Some respondents mentioned that the consultation document did not cover the issue of resources available within public sector bodies to focus their efforts on accelerating action on climate change. Many called for considerable investment at a national level to allow public sector bodies to deliver on the Scotland-wide ambition (e.g. financial resources to support dedicated project management, development of, or access to, specialist expertise, widening access to Scottish Government's Central Energy Efficiency Fund or Salix Finance<sup>1</sup>).

These points are captured in the following respondent quotes.

“...an identified ongoing funding stream is essential to motivate and generate the much needed action. This is necessary both for projects and to ensure that public sector bodies have the right staff in place to be innovative and action focused. In the example of a local authority, currently all training, information and guidance is focused on very small sustainability teams within the organisation. Moving forward, training, information and guidance needs to be service specific so that everyone in the public sector regardless of what skill set and type of role they have has climate change mitigation and adaptation embedded in the work that they do”.

Aberdeenshire Council

“...emphasise that fundamental to public bodies being able to increase their action on climate change will be a full reassessment of their budgetary priorities and potentially procurement criteria, and also, crucially, more funding being made available from the Scottish Government to help with climate action in this regard. It would therefore be helpful if there could be clarity over funding for future years, on what additional funds will be made available for climate action, and what other potential private/public sector sources of funding could be available to public bodies wishing to increase their action in this important area”.

Strathclyde Partnership for Transport

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<sup>1</sup> Salix Finance Ltd is an independent, not for profit company funded by The Department for Business, Energy and Industrial Strategy, The Welsh Assembly Government and The Scottish Government.

“Improved funding support for organisations that wish to make fundamental improvements to energy, fossil fuel, and water consumption that would not otherwise be able to because of budget constraints”.

Police Scotland

“Transformational change cannot happen with the current financial and staffing levels”.

South Lanarkshire Council

Many respondents emphasised that training, information and guidance was needed at all levels, not just for middle and senior managers (e.g. technical/procurement specialists, board and elected members, and a basic knowledge and understanding for all staff of the impact of their work on supporting Scotland’s climate ambitions.

The above points are reflected in the respondent quote below.

“At present, climate change is often tackled in relative isolation, with only a few staff involved, rather than being considered holistically. Our experience suggests that approaches which involve senior management along with representatives from every department as well as core staff are more likely to succeed and ensure buy-in”.

Zero Waste Scotland

The facilitation of increased cross-sector/departmental collaboration and cooperation between the public, private and third sectors (and with communities) were viewed as essential components of encouraging public sector bodies to accelerate their climate change action. There was recognition that a consistent approach in the provision of training, information and guidance would facilitate greater levels of partnership working.

## **Guidance**

There was recognition across the consultation responses that current guidance would need to be updated, and that clear, consistent, statutory/mandatory guidance was required on all aspects of climate action. There was strong support for the guidance to be explicit in terms of what “must” be done and what “should” be done in order to comply with the Public Bodies Climate Change Duties. Where actions became crucial it was recommended that a timeline was provided for when these could become mandatory. Where actions were not seen as mandatory, it was suggested that they could be prioritised as “best/good practice”.

There was strong support for clear, consistent and regular monitoring and reporting to ensure openness, transparency and accountability of public sector bodies’ action and progress in tackling climate change.

Some felt that there could be value in the Scottish Government drawing upon the knowledge and expertise of others as part of a co-design approach to developing the content of updated guidance, etc (e.g. experts, professional bodies with training functions, 2050 Climate Group were specifically mentioned in a few cases).

Wider points were raised regarding the provision of guidance, as outlined below:

- Guidance should include all aspects of the public bodies' climate change duties, including mitigation, adaptation and sustainable development outcomes. Guidance on mitigation, energy and sequestration should include an element of flexibility to enable agility in planning and action.
- Guidance should help align public body functions and roles with delivery of commitments in the Climate Change Plan and Climate Change Acts.
- Some reported that policy advice was required on how to embed climate change adaptation and mitigation as a priority across organisations' governance structures and all areas of responsibility.
- It was reported that mandatory guidance should clearly define the role of public sector bodies in tackling climate change, and related issues (e.g. biodiversity). This could include practical and operational guidance on how the public sector could act as a leader or exemplar for wider society – “climate change championing”.
- Guidance should cover monitoring and reporting requirements.
- There were many requests for clarity on: the definition of direct emissions, net zero, absolute zero, climate neutral, carbon positive/negative (e.g. what this meant in practice, glossaries); what emissions sources were to be included in Climate Change Plans, targets, reports and projects; the provision of standardised metrics (e.g. what should be measured and how); and examples of offsetting and sequestration options (e.g. carbon capture, tree planting and bioenergy).
- Some wider points raised included a request for advice and clarity on: how to calculate emissions; key areas to prioritise in terms of emissions reduction; target setting; how to calculate feasible timeframes for emissions reduction; how to monitor and evaluate progress; how best to influence indirect emissions reduction; how to ensure information made publicly available was accessible and meaningful; what happened if individual public bodies did not deliver on their carbon targets; how to align mitigation and adaptation so new infrastructure took consideration of both aspects; guidance on implementing the UN Sustainable Development Goals; and alignment of reporting processes.

Wider comments on guidance identified are captured in Appendix B.

A number of comments were made on the importance of a “whole systems approach” and “place-based approach” to tackling climate change. It was specifically mentioned that actions to address the climate emergency could help contribute to wider outcomes (e.g. improved population health, reduced social and health inequalities). Guidance on developing policies and actions that sought to maximise the wider benefits and impacts of climate change policies and actions was considered particularly important.

This point is reflected in the quotes below.

“Supportive expert guidance from the Government that sets clear political expectations for prioritisation of climate action and a radical approach to delivering ambitious carbon targets would be welcome. This needs to emphasise the ‘whole system’ approach needed to truly drive change”.

The City of Edinburgh Council

“Guidance is needed on how to involve communities in the decisions that need to be made in the transition to net-zero and adapting to the impacts of climate change already locked-in. This guidance could include how to use Community Planning Partnerships (and Local Outcome Improvement Plans) to deliver a more holistic, place-based approach where climate change duties are at the heart. Relations with those working on the Place Standard Tool and the Place Standard Alliance..... would be useful here, as would the use of Scotland’s Community Empowerment principles”.

Sustainable Scotland Network (SSN)

### **Information and Messaging**

Clear and consistent information and messaging on climate change was considered important. A key theme was the importance of continuing to increase awareness and understanding of the breadth of the issue (e.g. challenges and opportunities), the scale and urgency of the climate change challenge, the impact it was having, and on why it was important for public sector bodies to increase their efforts and the pace of change.

Further, some respondents felt that it was important to reinforce the role that everyone has to play in tackling climate change, and to highlight the wide range of ways to reduce carbon emissions, including current and future technological options and solutions. Providing a steer on “where to focus efforts”, the “aspects that need to be tackled”, and providing the “tools for change” were considered equally important.

These points are reflected in the respondent quotes below.

“There is a further case for structured programmes of awareness raising and leadership sessions for senior leaders and middle managers across the public sector with the aim of raising awareness of key climate facts and the urgency required in responding; setting out best practice including opportunities for cost savings and risk mitigation; this would show how action on climate change can link to broader objectives on, for example, air pollution, social justice or poverty alleviation”.

Department for Social Responsibility and Sustainability, University of Edinburgh

“Information on initiatives and innovations that have been successful in helping mitigate and adapt to climate change and their implications in terms of cost, disruption and so on. In particular those that are transformational. This should be targeted at Corporate and Senior Management level”.

Inverclyde Council

“The speed of innovation required to meet the net zero target and adaptation actions means a significant increase in the speed that knowledge is shared than is happening now. Knowledge needs to be shared in such a way that it can be built on, constantly driving innovation”.

Fife Council

The provision of clear, relevant, regular and continuously updated information at a strategic and operational level were considered essential. There were some calls for a single access point to information for business cases, funding sources and opportunities, technology guides, academic research, and case studies.

A further suggestion highlighted the importance of signposting public sector bodies to the wealth of existing sources of information and support. Specific reference was made to: Adaptation Scotland Programme, Energy Savings Trust, Environmental Managers’ Forum, NHS Scotland National Sustainability Assessment Tool<sup>2</sup>, Scottish Energy Officers Network, Scottish Government information, Sustainable Scotland Network, Zero Waste Scotland, and wider providers of specialist technical support and advice.

Diversity in the format of how information was presented and made available were emphasised, and reflected different preferences for receiving and digesting information and data (e.g. briefings, case studies, information sessions, etc).

Opportunities for ongoing information exchange, peer support and sharing of ideas and best practice between public sector bodies (including at an officer level) were considered vital. It was suggested that these opportunities would help ensure that “developments in science, policy and practice are understood, debated and approached in the collective way”.

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<sup>2</sup> Note: this has not yet been launched.

Many respondents made reference to the important role played by established networks and forums in facilitating knowledge exchange (e.g. Sustainable Scotland Network, Environmental Association for Universities and Colleges). Indeed, many raised concerns about the proposal outlined in the consultation document to cease Scottish Government funding of the Sustainable Scotland Network Secretariat.

“The action required to meet the new targets and address a climate emergency will require more capacity building, guidance and training, support and information sharing within the public sector. This will require a coordinated approach nationally which is currently provided through Sustainable Scotland Network’s funded secretariat. The support that the secretariat coordinates and provides for the public sector is even more critical through the current climate crisis. Achieving the national net zero target is jeopardised by removing critical support to the body that convenes and supports the whole public sector on climate action”.

South Lanarkshire Council

“COSLA is extremely concerned and disappointed by the Scottish Government’s decision to cease funding for the secretariat of the Sustainable Scotland Network at a time of a climate emergency and prior to new structures that enable and support effective public sector collaboration being in place. Emergency responses require effective and efficient working across traditional boundaries. As such it is critical that there is an effective network and support structure for public sector bodies from 2020 onwards”.

Convention of Scottish Local Authorities (COSLA)

Many respondents identified that there would be value in the provision of:

- Information on national and global initiatives, policy, legislation and investment frameworks that might impact on climate change action plans.
- Information and messaging around the need for emissions reductions and adaptation (and potential integration/synergies between the two).
- Information sessions/briefings on successful, innovative, leading-edge, transformative initiatives and approaches in mitigating and adapting to climate change, and in achieving a low carbon society. It was suggested that this could include “cost-effective” examples of practice elsewhere.
- While learning about what worked well was considered crucial, some respondents mentioned that there would also be valuable learning from understanding why actions/initiatives had been unsuccessful or had not progressed as planned.
- Information/training to develop a deeper understanding of carbon management, including skills in carbon accountancy, scenario modelling, carbon sequestration, and carbon offsetting schemes (e.g. standardised measurement toolkits).

- Information on pilot projects and best practice case studies produced by organisations of all sizes to inspire and stimulate ideas and action.
- Benchmarking information and data to allow progress across all public sector bodies to be reviewed.
- Information on how to use "whole Life Cycle Costing" as part of the investment decisions for capital projects. As well as guidance to ensure that major projects were adjusting for net zero (i.e. so that reduced energy consumption and renewables were the main factors in project plans).
- Information (training and guidance) should help public sector bodies to plan ahead (e.g. foresighting activity, emerging technologies).
- Information on emissions at organisational and area-of-responsibility levels, and on the impact of choices on emissions. Guidance to help public sector bodies assess the impact of their activities on climate change. Assessing these choices would be linked to access to data, the type of data collected, and how that data is used. It was felt that guidance would be needed on the role of data at different levels to target action.
- Information on developing organisational emissions inventories and access to better organisational information on emission sources to help inform action. Consideration could be given to where it would be more efficient to centralise the collation of data (the Scotland heat map and Home Analytics were perceived to be good examples). Guidance could also include the roles and responsibilities of the Scottish Government and other public bodies in managing data.

## Training

There was generally considered to be an "urgent and pressing need" for training.

A common view was that "training is vital", would build a "shared understanding" and "collective capacity", and would "facilitate networks and collaborative working". Training was considered key to prioritising climate change within public sector bodies, and helping organisations achieve the cultural and behavioral change needed to deliver on ambitious climate change targets.

These respondents felt that training and support was needed to encourage:

- Increased ambition within public sector bodies.
- A longer-term perspective to be taken (e.g. low-cost options at times have been favoured over environmentally-friendly options, embedding climate change in the concept of Best Value).
- Increased innovation, experimentation, and the development of creative solutions – a culture of thinking and doing things differently.
- Greater partnership working at a local and regional level (e.g. through Community Planning Partnerships, local sustainable development and climate change partnerships, local area/neighbourhood partnerships).

A number of respondents welcomed the development of the Climate Solutions qualification – “it may be useful in embedding climate change thinking further in public bodies through its target of middle and senior managers”. However, there was wider recognition that “training can and should support and help to build capability and skills across the public sector, but it will not alone address the overarching lack of capacity many organisations and departments face”.

There was recognition that senior managers would require training on “understanding the problem, the solutions, the policy, economic, financial and social drivers of change, understanding risks and opportunities, developing and agreeing plans and investment/resource allocation”. And that training for middle managers was important as they “provide the link between senior managers and delivery on the ground”.

A common concern raised was the targeting of training at middle and senior managers only, as reflected in the quotes below.

“...this might lead to a focus on top-down approach without public bodies bringing the whole workforce on board”.

Prospect

“All public bodies, especially those in the High Ambition Climate Network, should be encouraged to have at least one senior staff member who has completed the qualification (or an equivalent) to champion this within the senior team.”

EAUC-Scotland

“There is perception across some organisations that climate change action is something the sustainability officers deal with and is not seen as a corporate-wide issue”.

South Lanarkshire Council

Some respondents felt that it would be important for analysis to be undertaken within public sector bodies to identify skills gaps, and that support might be needed to help organisations undertake this analysis.

There was a strong call for training to be mandatory for all individuals that have influence over climate emissions or whose work has an impact on climate change mitigation and adaptation – “not just environmental leads”. And that training should be targeted at Corporate Management and Elected/Board Members on the impacts of climate change, and how to embed a responsive culture within organisations.

Some respondents felt that individuals who have responsibility for decisions and/or strategies that impact on emissions should be able to demonstrate that they have appropriate training and understanding. A suggestion made was that organisations could be asked to establish a matrix detailing the carbon responsibilities of all roles.

This matrix could be used to inform the level of training and continuing professional development (CPD) required.

A few respondents suggested that consideration could be given to broadening the scope of engagement in the provision of training, information and guidance (e.g. contractors/others working in partnership or on behalf of public sector bodies).

Where specific types of training (skills or technical support) were identified, these have been clustered in Table 4.

**Table 4: Types of Training, Skills and Technical Support Needed**

Carbon and carbon literacy	Partnerships and enabling others
Carbon management and accounting	Approach to risk at organisation and project level (e.g. disruption impact/costs)
GHG emissions management and reporting	Behaviour and culture change
Data skills (e.g. climate impact assessment)	New technologies and innovative solutions
Sequestration opportunities	Commissioning external professional support
Adaptation risks and opportunities	Sustainable labs
Project level carbon impact, including storage, and adaptation assessment	Community engagement
Building business cases for investment and budget allocations	Creating and implementing adaptation plans
Sustainable and innovative finance and blended investment opportunities	Forecasting on grid decarbonisation to assist target setting
New models and opportunities and implementing change at scale	Inclusivity training
Climate equity and justice	Building contractors to build 'A' rated energy efficient houses

Wider comments on training focused on its content and delivery, for example:

- A continuing programme of training (rather than one-off) to maintain a level of knowledge within public sector bodies, and to take account of issues such as staff turnover.
- A programme of CPD alongside opportunities for mentoring and sharing knowledge.
- Training could be aligned with national and international standards (e.g. ISO14064, the suite of GHG Protocol standards, Global Covenant of Mayors standards were mentioned).
- Industry-led training was mentioned, as was involving public sector bodies in supporting the delivery of training (e.g. academic, research and/or scientific institutions).
- The importance of broad geographic coverage in terms of where training would take place (i.e. not only delivered in the central belt).
- The need for a mix of delivery methods (e.g. traditional classroom-based training, remote and online learning opportunities, online training portal).
- Training should be widely available throughout the public sector, accessible, relevant, inclusive, engaging and capable of being adapted for different parts of the public sector, areas or work, and roles.
- Training could be inwardly and outwardly focussed – importantly, it should lead to practical actions.
- Visual aids, documentaries and positive messaging/examples (e.g. wider economic and social benefits) were all considered to be impactful approaches.

# Section 2

## Collaboration across Public Sector Bodies

### Context

There are various structures in place that connect public sector bodies at a strategic and operational level. The Global Climate Emergency means that the Scottish Government will need to look afresh at how they work, to ensure spending decisions and procedures support the required step-change in activity. As part of these considerations, Scottish Government financial support for the Sustainable Scotland Network Secretariat will cease when the current contract ends on 31<sup>st</sup> March 2020. The Sustainable Scotland Network is for public sector professionals working on sustainable development and climate change.

The Scottish Government has proposed to put the following structures in place:

- The Scottish Government will ensure there is support for public sector bodies to complete their mandatory reporting duties. The Scottish Government will procure a contract for the support to be provided in time for the 2020 reporting round.
- The Scottish Government will establish a High Ambition Climate Network of Chief Executives and Elected Members in those public sector bodies who are committed to leading the way to a net-zero Scotland. The network will be focused on making strategic connections across the most ambitious public sector bodies, maximising the economic and social opportunities of reducing emissions, and tackling the challenges of emissions reduction in a way that makes action easier for all public bodies, communities and businesses. The core of the Network should be comprised of up to 15 of the most ambitious public sector bodies and meet twice a year. The meetings will be chaired by the Cabinet Secretary for Environment, Climate Change and Land Reform, and supported by a Senior Officials Group from across the bodies involved.
- It is important that all public sector bodies benefit from the Network. As such it is proposed to support an electronic forum of Chief Executives and Elected Members from all public sector bodies. This will be a place where lessons learned, opportunities and ideas can be shared and developed collaboratively.
- A National Forum on Climate Change will be created that brings together government, public sector bodies, the private sector, third sector organisations, and the wider public. The National Forum will aim to encourage collective, informed deliberation on ideas for systemic and wide-ranging climate action.

## **Q2. What are your views on the proposed structure for the High Ambition Climate Network of Chief Executives and Elected Members?**

Overall, there was strong support in principle for the proposed High Ambition Climate Network of Chief Executives and Elected Members.

The establishment of a leadership group was considered to be a “positive way forward” and a “useful” mechanism through which to fully engage public sector leaders in discussions about accelerating action on climate change. The proposed Network was considered to have a pivotal role to play in “driving forward the actions and strategies of the public sector”, “promoting action and innovation throughout the public sector”, and raising “the profile of environmental issues across public bodies”.

Strong, collective and visible climate leadership and delivery was considered essential. There was also support for the Network to have a focus on collaboration, action, sharing ideas and best practice.

“Fostering collective leadership, setting high-level ambitions and enabling joined-up policy and practice will be vital for accelerating and scaling-up action to tackle the climate emergency”.

Soil Association Scotland

Many respondents touched on the importance of robust processes to ensure the efficiency and effectiveness of the High Ambition Climate Network. The main feedback was that the Network should have a clearly defined purpose and remit, roles and responsibilities, and expected outputs. Wider feedback highlighted the importance of the Network being action and outcome-oriented to ensure openness, transparency, and accountability. Continued top level involvement in the Network was also considered crucial.

The above points are reflected in the following quotes.

“We recognise the value of the network being targeted at CEO level. This will bring status and should generate buy-in to the need to reduce emissions across public bodies. It will be important to ensure CEO attendance and to ensure that the CEOs can authoritatively contribute on climate change matters”.

Crown Estate Scotland

“Clear messages need to be sent from the highest level and be cascaded down to staff at all levels to make immediate changes”.

Individual

“Attention also needs to be given to ensuring that attendance in the HACN does not get delegated down to senior officers, so that it can be effective”.

NHS Lanarkshire

Many respondents called for the Scottish Government to provide more detail and greater clarity on the governance, management and/or operation of the Network. The range of comments provided covered the following points:

- Definitions and selection process
  - How “High Ambition” and “most ambitious public sector bodies” would be defined (e.g. what measures/criteria would be used).
- Membership composition, refresh and governance
  - How members would be selected (e.g. application process).
  - Membership should reflect the breadth and diversity of public sector bodies to ensure a greater understanding of the issues that different organisations might face.
  - Membership could include a mix of small (capacity/resources permitting) and large organisations, and organisations that could provide an urban and rural perspective.
  - Clarity on the process for reviewing/refreshing the Network’s membership.
  - Clarity on the proposed lines of authority and how the Network would be governed and scrutinised.
- The nature and level of support and engagement with public sector bodies (and others) not directly involved in the Network
  - The level of support other public bodies (i.e. those not seen as having high ambition) would receive beyond the electronic forum for Chief Executives and Elected Members.
  - How the Network would relate to the wider network of Scottish public bodies in Scotland.
  - How the Network would drive an improvement and step-change in performance for all public bodies through partnership working.
  - How the Network would engage with the private and third sectors.
- Support provided to the Network and the role of expert advice
  - Many respondents commented on the Scottish Government proposal to end its financial support for the Sustainable Scotland Network Secretariat. There was strong support for consideration to be given to the role that the existing Sustainable Scotland Network Steering Group could play in supporting or complementing the High Ambition Climate Network.

- There should be recognition of the ongoing need for specialist expert involvement and advice for the Network (e.g. to ensure proposed actions were reasonable, proportionate and could be adequately resourced, to aid the Network’s credibility/accountability, members might not have the appropriate scientific and technical ability).
- Engagement with other structures
  - How the Network would link/interact with other relevant structures and partnerships. Specific reference was made to the proposed structures within the consultation document (i.e. electronic forum, National Forum on Climate Change) and other existing structures (e.g. Just Transition Committee, Scottish Leaders Forum, Public Bodies Delivery Group, Scottish Energy Officers Network, Adaptation Learning Exchange, SLAED).
  - A few references were made regarding a perceived “crowded landscape” - ensuring no duplication and minimising the potential for confusion were key points raised.

Most respondents raised concerns about the proposed structure and frequency of meetings for the High Ambition Climate Network of Chief Executives and Elected Members.

Firstly, many respondents raised concerns about the Network only comprising of up to 15 of the most ambitious public sector bodies. There was acknowledgement of the need to keep the Network to a manageable size, however, the proposed membership was considered to be too narrow. Particular concerns were raised around how the large number of other public sector bodies not involved in the Network would be encouraged and mobilised to meet their obligations, and play their part in delivering on the scale and pace of transformational change needed to tackle the climate emergency.

This point is reflected in the respondent quotes below.

“We are concerned that establishing a High Ambition network could lead to a two-tier system for public bodies, where those bodies which need more support, namely those which are not setting high ambitions, end up receiving less. Instead, we would recommend the creation of a network which provides a forum for the sharing of leading practice, information and learning. We do recognise that there is a huge variety within the public bodies, so it may be useful to create sub-groups of similar bodies which can collaborate and share information specific to their needs”.

Creative Scotland

“It risks excluding voices from the conversation by only including the most ambitious of public sector bodies”.

Individual

“The proposed structure seems logical in order to have a reasonable sized group, however the downside of only including ‘high ambition’ bodies is that there is even less impetus for ‘low ambition’ bodies to get up to speed - ideally low ambition bodies would then be mandated to replicate the actions and outcomes of the high ambition bodies”.

Advanced Procurement for Universities and Colleges

“Tactran supports the High Ambition Climate Network of Chief Executives and Elected Members, but has concerns about how the outputs from this are disseminated through the public sector and also how this group would be used to encourage other organisations that may not have expertise and resources to achieve high ambitions. This cannot be just for those organisations that are fully on-board, equipped and resourced to have high ambitions, but also include those who may require a performance improvement, cultural change and a re-focus of organisational objectives in regard to climate change”.

Tactran

“We are concerned that the HACN will engage only a small portion of the public sector, leaving those who are not the highest performing behind. In addition, public sector leaders do not always have the expertise to fully understand the challenge and potential solutions. The barriers to reaching net zero will be most apparent to the practitioners tasked with its implementation, and it is vital that practitioners have a way to discuss and identify shared challenges for discussion by the HACN”.

EAUC-Scotland

“No one should be left behind in this endeavour and 15 of the hundreds of public bodies in Scotland is a very small number of organisations. The proposed core membership will already be doing the most ambitious action and it is perhaps those that are not doing enough who need to be motivated. It is unclear to us how those with the least ambition will be taken on the journey as well and take action in the face of climate change”.

Woodland Trust Scotland

A wider point raised about membership of the Network related to the inclusion of Elected Members, as illustrated by the following quote.

“The inclusion of elected members could skew this towards local authorities which, although heavily involved in Climate Change, are not sole actors. If this is too biased to local authorities then it runs the risk of becoming a 'local authority problem' at the expense of other players. SSN provides an excellent forum of practitioners in climate change and adaptation where knowledge is shared and experience gained, this High Ambition network runs the risk of being too much discussion and too little action”.

Individual

Secondly, a common concern raised related to the proposal that the Network would meet twice a year. Most considered this to be insufficient. The main concerns raised by these respondents were:

- The ability of the Network to drive significant action across the public sector if it only met twice yearly. This concern was typically linked to an earlier point that Chief Executives and Elected Members do not carry out the work required to achieve net-zero emissions, and the need for a supporting structure of Senior Officials to ensure that work is followed through on.
- That the Network should meet more often to keep momentum going, be progressive, and to achieve the radical change needed.
- The ability of the Network to keep up-to-date with changes in technologies and legislation if it only met biannually.

Further feedback emphasised the importance of the Network having a clear mechanism through which to provide consistent messaging and to share lessons across all public sector bodies and staff at all levels. Ensuring strong connections were made and regular opportunities for knowledge exchange were perceived to be crucial.

While there was strong support for the Network and the electronic forum of Chief Executives and Elected Members from all public sector bodies, many respondents perceived that the proposals could leave a “significant gap in support at practitioner level”, leading to a potential “disconnect from on the ground projects”.

There was limited feedback from respondents that membership of the Network should involve broader representation of staff at different levels (e.g. strategic and operational). Rather, the most common feedback was that there could be value in having a senior officers/practitioners group, or delivery group or network of professionals to discuss operational challenges, to support and inform the Network, and to provide a secretariat role to ensure well-informed input and discussion to support and enact decisions. There was strong support for continuation of an officers' group/network in some shape or form.

Having a “network at the level where change will be implemented” was considered of equal importance to the establishment of the High Ambition Climate Network of Chief Executives and Elected Members. The general view was that the leadership network would need to connect directly with practitioners to ensure decisions were quickly translated into action. There was wide-ranging feedback on the role that the existing Sustainable Scotland Network could play.

These points are reflected in the respondent quotes below.

“..regardless of their level of engagement, Chief Executives and Elected Members do not carry out the work required to achieve net-zero emissions. Therefore, the HACN must be underpinned by a strong supporting structure of Senior Officials who can ensure that work is actually followed through”.

Scottish Ambulance Service

“In parallel with this network, the Council would welcome an officer network for all public bodies to learn from each other, share opportunities and engage in collaboration. The Council would wish to have further clarity on how this will build upon work already underway via existing (wider) officer networks such as the SSN and Adaptation Scotland programmes”.

Glasgow City Council

“While it makes sense to augment our individual and collective efforts by ensuring the engagement of key strategic leaders and decision-makers in our organisations, linking them to technical understanding of the issues, and those who are most expert on the subject in their organisations is a matter of practical sense. SSN provides a ready-made network in this respect, which it would make more sense to augment and build upon than to discontinue”.

Scottish Borders Council

“The public sector already has an invaluable, robust and successful network – Sustainable Scotland Network – which provides capacity building, knowledge exchange, cross-sector collaboration, and senior practitioner leadership across the public sector. Achieving net-zero emissions targets could be jeopardised by removing critical support to the body that convenes and supports the whole public sector on climate action. Adaptation Scotland, through its Adaptation Learning Exchange, provides an excellent mechanism for this on adaptation, providing insight and support for organisations to move their responses forward, and we would support something similar being retained or developed for mitigation”.

Climate Ready Clyde

There was support in principle for the proposed development of an electronic forum of Chief Executives and Elected Members from all public sector bodies.

The importance of keeping those public sector bodies' Chief Executives and Elected Members not involved in the Network regularly updated was emphasised. It was considered vital that the "ambition and leadership demonstrated in the High Ambition Climate Network is shared". The sharing of knowledge, ideas, successes, failures, opportunities, lessons learned, and progress were welcomed.

Common feedback from respondents on the electronic forum highlighted the following points:

- Concerns were raised around limited membership of the electronic forum, and more specifically around how information would be filtered down to officer level staff. The sharing of information and ideas among staff at all levels was considered essential.
- Wider concerns were raised around the use of an electronic forum on its own to motivate and mobilise public sector bodies not involved in the High Ambition Climate Network. And in particular among those bodies that might require more support to implement and accelerate action.
- Questions were also raised around whether an electronic forum would be a sufficient mechanism through which to disseminate information and learning from a leadership level down to other key members of staff throughout public sector bodies – and to mobilise the delivery of actions.
- Some respondents requested further clarity on how the electronic forum would differ from similar online networks and forums, and/or suggested that existing mechanisms could be used (e.g. the Knowledge Hub).
- As such, there was broad support for additional mechanisms such as technical support, mentoring, training and peer-to-peer networking, including some face-to-face support.
- Some respondents emphasised that the electronic forum would need to be adequately resourced to ensure that its content remained relevant and up-to-date, and that information was shared and organised in a way which was accessible, inspiring and well-used.
- There were many references made to the similar role that the Sustainable Scotland Network currently provided, and an aspiration that this could continue.

"Rather than reinventing the wheel and setting up a new support structure for the HACN, it would seem sensible and cost-effective for the existing SSN Steering Group and secretariat to provide that function. The SSN would also be best placed to provide an electronic platform for information sharing, guidance, reports, etc".

The creation of the National Forum on Climate Change was also welcomed.

There was recognition across the feedback that “public sector bodies alone cannot tackle the climate crisis”, and strong support was expressed for the National Forum to have a broad membership of individuals and organisations from different sectors (i.e. public, private and third sectors).

The main feedback was that it would be important to build and strengthen relationships across sectors, and to explore opportunities for greater collaboration and innovation. Wider points related to the importance of the National Forum having a clearly defined purpose and remit, and being sufficiently resourced.

“A group that is tasked with enhancing collaboration is therefore a good idea, but such action needs to be properly resourced and prioritised. Simply learning from each other will not suffice”.

Creative Carbon Scotland

“There needs to be a concerted effort where responsibilities are shared between organisations in the public, private and voluntary Sectors and that the innovation and drive of civil society in particular is encouraged and Supported”.

The City of Edinburgh Council

“It is important that recognition is given to everyone’s role in addressing climate change, and while this may be partially achieved through the proposed Citizens Assembly, other opportunities to engage with as wide a cross-section of society as possible should be considered on an ongoing basis”.

Strathclyde Partnership for Transport

Finally, a few respondents made reference to the Scottish Government’s proposal to procure a contract to ensure there was support for public sector bodies to complete their mandatory reporting duties (for the 2020 reporting round).

The main comments were as follows:

- Further clarity would be required on what the support would look like in practice.
- A question was posed around whether there would be scope for public sector body representatives to be involved in design of the Invitation to Tender (e.g. to learn the lessons from the previous contract).
- Concerns were raised about the proposal by the Scottish Government to cease financial support for the Sustainable Scotland Network Secretariat.

“The support that successive Scottish Government departments have given to SSN has been in some ways a polar opposite enabling a significant degree of support and coordination across the whole public sector.

Whilst setting a separate mechanism to support reporting is useful and will be increasingly important for the future if we are to properly understand the progress or otherwise that being achieved by the public sector, I am unsure that this would have the resource to provide the training and support delivered by SSN in the past and particularly as the future reporting mechanisms will have to evolve to meet the wider community/public sector partnership approach which will be needed to deliver change of the scale required.

The loss of SSN will be badly felt across the Public sector and in all likelihood would be a short-term decision as an organisation that actively served as an interface between in the public sector and Scottish Government is critical. In the past the active regular engagement between the lead department(s) at Scottish Government and SSN was a crucial reason for the buy in of public bodies to the climate agenda”.

Individual

# Part 2: Targets and Reporting

## Section 3

### Public Sector Bodies to set their own Emission Reduction Targets

#### Context

If climate change targets are achieved, Scotland as a whole will achieve net-zero emissions of all greenhouse gases by 2045 at the latest. Achieving net-zero emissions is a nationwide endeavour. The Climate Change Commission scenario for net-zero has all sectors at zero, or virtually zero, emissions except for agriculture, some parts of industry and international aviation. Remaining emissions from these sectors will need to be balanced, or outweighed, by negative emissions solutions such as tree planting and bioenergy with carbon capture and storage.

Currently there is no requirement for public sector bodies to report on the year by which they intend to achieve zero greenhouse gas emissions, either from their own estate and operations (their direct emissions) or, in the case of local authorities, for their local authority area.

A lot of what individual public sector bodies will be able to achieve in terms of reducing their emissions will be dependent on what progress is made in the rest of society. The update to the Climate Change Plan, due to be laid in Parliament on 30 April 2020, was necessarily postponed; a recast plan, taking into account a Green Recovery, has been scheduled for December 2020.

Following the update to the Climate Change Plan, the Scottish Government propose that in their future annual reports, all public sector bodies report the date by which they intend to achieve zero direct emissions – those are the emissions that bodies are directly responsible for. Recognising that indirect emissions are not entirely within public sector bodies' control, it is recommended that each organisation sets their own targets, with dates, for the extent to which they aim to use their influence to reduce those.

The targets that public sector bodies set themselves will not be legislative targets, and the targets they set themselves in the first year of reporting may need to be amended in subsequent years reporting when further information becomes available, as progress in other parts of society become apparent for example, or to align with future Climate Change Plans.

**Table 5: Question 3**

**Do you agree that public sector bodies should be required to set targets for when they will achieve zero direct emissions, and for reduced indirect emissions?**

	<b>Yes</b>	<b>No</b>	<b>Don't know</b>	<b>Total</b>
<b>Individuals</b>	<b>79%</b>	<b>9%</b>	<b>12%</b>	<b>34</b>
<b>Organisations:</b>	<b>83%</b>	<b>5%</b>	<b>12%</b>	<b>101</b>
Other Public Sector Bodies	90%	0%	10%	41
Local Authority	82%	5%	14%	22
Third Sector	82%	0%	18%	11
Private Sector	60%	20%	20%	5
Educational Institutions	67%	33%	0%	6
National Health Services	83%	0%	17%	6
Other	80%	0%	20%	5
Transport Partnerships	80%	20%	0%	5
Integration Joint Boards	0%	0%	0%	0
<b>Total</b>	<b>82%</b>	<b>6%</b>	<b>12%</b>	<b>135</b>

Note: Question not answered by 11 respondents. Percentages have been rounded therefore percentage totals may not equal 100%.

The vast majority of respondents agreed that public sector bodies should be required to set targets for when they will achieve zero direct emissions, and for reduced indirect emissions (82%). As shown in Table 5, levels of agreement varied.

Among those respondents that agreed with the setting of targets, a number of common themes emerged.

Firstly, common feedback was that the setting of targets by public sector bodies would “contribute to the national endeavour of reaching net zero by 2045”. Target setting was “welcomed” and considered “crucial” and “essential” in ensuring public sector bodies were “motivated” and “united” in playing their part, and in working more collaboratively. It was considered important that public sector bodies lead by example given the gravity of the climate emergency.

Further, much of the commentary welcomed the setting of targets as it could provide a useful driver/lever for effective policy and action at a local level, and give

added impetus and focus for transformative action. Without targets, some felt that the pace of change might be at a slower rate.

“For Scotland to achieve net zero carbon, all sectors require to contribute. Requiring organisations to set targets ensures that as a nation, all public sector bodies will be united in the challenge of reducing carbon emissions. This will focus management and boards to support officers to deliver the programmes to reduce carbon emissions”.

North Lanarkshire Council

“This should provide an impetus to implement the type of transformative action required to achieve net zero emissions. Monitoring is also important to determine progress”.

The Society of Local Authority Chief Executives and Senior Managers (Solace)  
Scotland

“CAS believe that targets which are developed by the public bodies themselves may increase the likelihood of the targets being met, as they are more likely to reflect the true environment and capacity within which these bodies work. Nationally imposed targets risk missing out local and organisational nuances, and may also not attract the buy-in of public bodies if the targets are felt to be out of step, or too big a divergence from business as usual”.

Citizen Advice Scotland (CAS)

While most respondents considered the setting of a timeline for achieving net zero emissions important, there was some feedback that this might risk placing an “artificial emphasis on the chosen date”. It was considered important that public sector bodies were asked to set out “how” and “by when” they intend to achieve zero direct emissions.

Related points in support of setting targets focused on using these to increase ownership, responsibility, accountability and transparency within public sector bodies. Respondents felt strongly that public sector bodies should be clear on their ambitions to tackle climate change, and that targets would give organisations a goal and something tangible to aim towards.

Some respondents emphasised the importance of targets not being a “tick-box exercise”, and that targets should be communicated and disseminated widely among internal and external stakeholders (i.e. staff, partners, general public) for increased scrutiny.

“Targets are useful in so far as they can provide a focus for long-term planning and decision making. However, without incentives or penalties to act as an impetus in meeting the targets, there is a danger that they may become only symbolic in nature.

Dundee City Council

There was support for ambitious but “well-informed”, “realistic” and “achievable” targets. Common feedback was that targets could help keep climate change a priority within public sector bodies, and allow the management of internal budgets to achieve the net zero ambition.

“Public sector bodies are focussed on delivering essential services and using public money. By setting an agreed target, environmental considerations/costs can be given a more equal weighting in decisions affecting us all”.

Scottish Environmental Anaesthesia Group

“The ambition needs to be balanced against the investment needed (at a time of tight public spending settlements)”.

Scottish Enterprise

That being said, some respondents commented on the need for a supportive internal environment, including greater investment to ensure that targets were met.

“Provided that sufficient resource is provided to Councils and other agencies to put in effect the process and projects necessary to deliver the change and therefore meet targets, then these can be helpful. This will require fundamental transformational change at almost every level and area of public sector business. It is necessary for the Scottish Government to make available the necessary resources to deliver this level of change as Councils are not necessarily resourced to do so at the present time. Setting targets without the means to achieve those targets from the beginning would be setting Councils up to fail”.

Orkney Islands Council

“... is dependent on the right governance, technical and financial support structures being in place in order to help public bodies achieve these targets”.

Police Scotland

“Considering the gravity of the climate emergency targets do need to be set but accompanied by a well thought out and legally required carbon-management plan, which also takes staffing levels/funding in to consideration. It also needs to be noted that, depending on the Public Sector Body, some will not be able to achieve zero-direct emissions without substantial investment in infrastructure by the Scottish Government”.

Individual

“For targets to be meaningful they will be dependent on strong planning and on the availability of resources and funding to deliver and monitor actions. Sufficient funding mechanisms will be required to support the Public Sector in the planning and delivery of actions for net zero direct emissions and for local authorities to drive and influence action through collaborative planning and delivery of targets to reduce indirect emission targets”.

Aberdeen City Council

There was wider acknowledgement that public bodies would face challenges that might impact on the feasibility and timescale for becoming net-zero (e.g. size, nature and condition of the estate, geographic considerations, infrastructure restrictions/condition, internal resources, capability and expertise).

There was support expressed for a “degree of flexibility” for public sector organisations to refine and amend targets/dates as appropriate (e.g. as more information became available), and that guidance would be required from the Scottish Government around how public sector bodies should deal with factors outwith their control (e.g. how to increase collaborative effort and change across other sectors of the economy).

A few respondents called for ambitious targets to be set for reduced indirect emissions nationally by sector (e.g. transport, energy).

“Given that transport is now the most emitting sector in Scotland, consideration should be given to the Scottish Government establishing a transport emissions task force of relevant partners with the specific focus of accelerating collaborative working to reduce transport emissions. Such a grouping could build on the success of the Scottish Transport Emissions Partnership (STEP) but would require a much stronger and more powerful remit to deliver the real change required”.

Strathclyde Partnership for Transport

“We need to accept differences while ensuring consistency. Some public bodies will face challenges eliminating direct emissions sooner than Scotland as a whole, and given the national level and net nature of Scotland’s net zero emissions target, this could be absolutely appropriate (emergency vehicles using fossil fuels, essential services continuing to use fossil fuels...)”.

Sustainable Scotland Network

“There does need to be an element of adaptability built into the targets to allow for organisational change and externalities out with the control of the body”.

Individual

Reducing indirect emissions - “ambitious targets should be set nationally by sector, with all organisations working toward these targets. There is strength in all organisations working towards the same national targets that piecemeal local targets may not achieve. For example, in Transport there are already a number of ambitious targets set either in legislation or through the Programme for Government....These are better met when all public sector organisations are working towards the same targets. Another issue, if each organisation was to set their individual targets for zero emission, there may be some confusion as to which organisation has responsibility for meeting these. Again using Transport as an example, National, Regional and Local Government each has its own responsibilities covering the same geographic area”.

Tactran

“Targets can also act as a catalyst to get other partners and the private sector bought in to climate change action. This is hugely important for local authorities who are given responsibility for emissions levels in their local authority area. Without household and private sector buy in it will be impossible to get emissions to net-zero. We are glad to see regard given to the fact that public sector bodies only have limited ability to impact and control the emissions of other bodies”.

Orkney Islands Council

Acknowledgement within the consultation document that public sector bodies would be reliant on collaborative effort and change across many sectors of the economy to achieve both zero direct emissions and reduced indirect emissions was therefore welcomed.

There was broad agreement that public sector bodies’ indirect emissions were not entirely within public sector bodies’ control, and that in some cases progress within the public sector would be dependent on progress elsewhere in society. There was acknowledgement that setting a target to reduce indirect emissions would be helpful but complex to monitor (e.g. extent to which public sector bodies could be

held responsible for the emissions of other organisations, how reductions were to be attributed to bodies delivering joint activities).

Some respondents called for further clarification on what was proposed given the wide scope of indirect emissions, what would be expected of public sector bodies, and further discussions with the Scottish Government around how such an approach could be appropriately delivered (e.g. to ensure supplier cooperation and input; shared platforms and methodologies; a collaborative approach to reporting; how to avoid setting targets that cause unintended consequences, how to influence positive change when the public sector body did not have direct control of an asset; opportunities for place-based actions to support emissions reduction).

The regular monitoring of progress against targets was raised by many respondents, with some suggesting that intermediate targets could help public sector bodies develop a clear plan for how longer-term targets would be achieved, and to assess the direction of travel. It was reported that targets should be strongly linked to national targets.

The feedback also highlighted the importance of developing robust, accurate and evidence-based information/data to understand the baseline from which progress and change could be routinely and consistently measured, and to identify areas for improvement. Related to this were wider points around the ability to aggregate reports, compare/contrast progress across public sector bodies, and for monitoring information to be made easily accessible to the public and stakeholders.

“Targets act as drivers for change. If targets are not met, they also demand explanation. Setting a target requires careful planning and calculation, and allow an organisation to set out a trajectory to net zero, with key milestones on the way to keep a check on progress”.

Individual

“It is vital that this reporting is analysed and used to improve performance – and making it clear that failure to make progress is unacceptable”.

Individual

“The roles of different bodies will have significant bearing on the timing of their ability to reach net zero emissions and we would advise against a blunt ‘league table’ approach being adopted”.

Scottish Enterprise

Most respondents in support of the setting of targets often supplemented their response with calls for further clarity, guidance, information, capacity building/ technical support and training to ensure a consistent approach to target-setting, and standardised formats and templates for reporting.

There was some acknowledgement within the feedback that “accurately projecting emissions reductions and accurately predicting an associated timetable for when zero emissions will be reached will be challenging”, and that reporting requirements might pose a “considerable burden of work for our organisation”, especially for small organisations.

More specific points raised on Question 3 are contained in Appendix B<sup>3</sup>.

Only 6% of respondents did not agree with the proposal that public sector bodies should be required to set targets for when they will achieve zero direct emissions, and for reduced indirect emissions. The points raised largely reflected some of the points reported by respondents that agreed with the proposal.

These can be summarised as follows:

- That transformational change would be dependent on progress made in the rest of society. A point made was that small public sector bodies often have limited or no influence over some emissions, or have low absolute emissions that might be difficult to reduce or where a target may represent a very small amount. Wider points raised included that it would be difficult and require disproportionate effort to reduce certain emissions, and that there should be flexibility to recalculate targets where appropriate.
- A respondent highlighted “unavoidable emissions” that result from the day to day running of a public sector body, and that in some cases a more realistic approach could be for these bodies to focus on indirect emissions where greater impacts could be made using the same resources.

“Our national parks have small direct emissions. These are however ‘custodian / partners’ of large areas of upland Scotland. These have the potential through partnership working to secure substantial woodland planting and peatland restoration. The use of resources to reduce these indirect emissions will therefore yield much greater climate returns than reducing very small direct emissions and hence should be encouraged”.

Alan Speedie Associates Ltd

- Wider feedback raised concerns about organisations’ ability to achieve zero direct emissions, including from a capacity, expertise and financial perspective.
- That legislation would be required to ensure “real” low carbon practices results in a shift towards being environmentally sustainable in the long-run – rather than a focus on offsetting.
- That timeframes for achieving targets could often be arbitrary, and did not take changes to the future policy environment into account. The

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<sup>3</sup> These points reflect feedback from respondents who answered Yes or Don’t Know to Question 3.

importance of robust and accurate data to help achieve a step-change in performance was emphasised. A wider point was that annual targets might be more helpful for organisations to track progress.

## Section 4

### Public Sector Bodies to report on how they use their resources to contribute to reducing emissions

#### Context

The Scottish Parliament have debated whether Scottish Ministers should be required to ensure that all public sector bodies use their resources in a way that will contribute to meeting or exceeding Scotland's emissions reduction targets, prior to approving resources.

The Scottish Government has proposed that a proportionate way for public sector bodies to demonstrate that they are using their resources to contribute to reducing emissions is to require them report on how they do this, as part of their annual reporting. The targets that public sector bodies set themselves will not be legislative targets, and may need to be amended in subsequent years when further information becomes available, as progress in other parts of society become apparent, or to align with future Climate Change Plans.

**Table 6: Question 4**

**Do you agree that Public Sector Bodies should report annually on how they use their resources to contribute to reducing emissions?**

	Yes	No	Don't know	Total
<b>Individuals</b>	<b>79%</b>	<b>9%</b>	<b>12%</b>	<b>33</b>
<b>Organisations:</b>	<b>86%</b>	<b>1%</b>	<b>13%</b>	<b>102</b>
Other Public Sector Bodies	81%	0%	19%	42
Local Authority	91%	0%	9%	22
Third Sector	100%	0%	0%	11
Private Sector	100%	0%	0%	5
Educational Institutions	83%	17%	0%	6
National Health Services	50%	0%	50%	6
Other	100%	0%	0%	5
Transport Partnerships	100%	0%	0%	5
Integration Joint Boards	0%	0%	0%	0
<b>Total</b>	<b>84%</b>	<b>3%</b>	<b>13%</b>	<b>135</b>

Note: Question not answered by 11 respondents. Percentages have been rounded therefore percentage totals may not equal 100%.

The vast majority of respondents agreed that public sector bodies should report annually on how they use their resources to contribute to reducing emissions (84%). As shown in Table 6, levels of agreement varied.

The main theme that emerged was that the proposal outlined for annual reporting in the consultation document was a “reasonable” and “proportionate” approach. A wide range of potential benefits from the adoption of an annual reporting process were identified by respondents, including that this would:

- Ensure public sector bodies were held accountable for their actions.
- Improve openness and transparency in terms of how public sector bodies have used/plan to use their resources to deal with climate change.
- Raise awareness, drive action and incentivise change. It was reported that this could encourage a more proactive and systematic approach to tackling climate change, and mitigate the potential for public sector bodies to postpone taking action.
- Ensure that climate change was embedded as a priority across the public sector, and that all decisions were made with due consideration to environmental impact and environmental best practice.
- Help ensure a continuous drive towards achieving the Scotland-wide ambition. It was reported that it would encourage public sector bodies to: regularly review progress; increase their understanding of whether actions have been effective; identify successes, failures, challenges, barriers and areas for improvement; direct resources where more effort was needed; benchmark performance over time; and compare/contrast performance against similar organisations.
- Encourage the sharing of learning, best practice, and innovative approaches across public sector bodies.

Some of these points are reflected in the respondent quotes below.

“Having to report on an annual basis on how resources are used to reduce emissions will help place a focus on climate change action throughout an organisation”.

SOLACE Scotland

“Annual reporting on how the public sector uses resources to combat climate change is an essential mechanism to show how Scotland reacts to the Climate Emergency and undertakes its social and environmental obligations. Reporting of the actions is essential to provide transparency in the undertakings and outcomes. Reporting also provides exemplars, encouragement, assurance and inspiration for others to follow similar routes to embed change”.

Individual

“We welcome this approach and consider an annual report to be opportunity to demonstrate transparency. Public sector bodies are accountable to the public for their actions and this transparency should extend to those activities undertaken to reduce emissions”.

Scottish Social Services Council

“Reporting is essential to provide evidence of the progress that public sector bodies are making. It is important that the reporting involves staff throughout an organisation, including senior managers from all departments and elected members or board members, rather than just being completed at a technical level by an energy efficiency officer or similar. This will ensure that the actions of the organisation as a whole are captured”.

Zero Waste Scotland

“Clarity on an organisation’s approach and activities should be quantifiable to allow a clearer picture of how they are progressing towards the targets. The resources required to support these activities are a vital part of the picture to look at the direct costs and the savings, efficiencies and benefits released, to allow a real cost benefit analysis of activity associated with climate change activities”.

South West of Scotland Transport Partnership

Almost all of these respondents agreed that annual reporting would be sufficient. There were a few responses that suggested bi-annual reporting or staggered reporting over a financial year – to build and sustain momentum.

Some respondents took the opportunity to highlight that additional resources would be needed to support the implementation of the changes required to achieve zero carbon emissions, and that due consideration would need to be given to the different pathways that public bodies might have to take given their functions, infrastructure and funding. Others highlighted challenges in accelerating action on climate change due to competing internal priorities or due to their specific organisational role and remit.

These points are reflected in the quotes below.

“SPT is supportive of this as it will again provide focus and concentrate minds on how effectively and efficiently a public body is being in reducing its environmental impact. We would however, highlight again that it is essential that public bodies have sufficient funding in place to deliver the change required”.

Strathclyde Partnership for Transport

“This is a reasonable addition to current public sector reporting requirements. However, the Government should be clear in ministerial letter of guidance and other policy documents in respect of what is going to be de-prioritised to enable increased focus on the climate emergency and carbon reduction. In the opinion of the College, either additional financial support for the development and implementation of climate change plans is required; or there needs to be a step back from other commitments and priorities which are currently being resourced”.

Glasgow Kelvin College

“We take our strategic direction from Ministers. Our ability to allocate resources to activities that directly contribute towards reduced emissions should therefore be viewed in the context of our specific organisational role and remit. It follows that the ability of public bodies to use their resources in this way will vary significantly according to their respective roles. As highlighted in the consultation document, ‘net zero’ is an economy-wide ambition and sectors/businesses will make different contributions relating the specific nature of their business. It is therefore very important that comparisons between different public sector bodies avoids simplistic conclusions being reached”.

Scottish Enterprise

There was strong support among respondents for an annual reporting process that was underpinned by the following principles:

- Alignment with public sector bodies existing reporting duties to the Scottish Government.
- A consistent approach to data collection and an annual reporting (e.g. metrics, protocols, templates).
- Adopting professional/industry standards to inform how public sector bodies measure, monitor, report and verify the emissions reduction impact of their resource use activities and decisions.
- Monitoring and reporting should be meaningful, proportionate and streamlined. The importance of avoiding complexity of reporting and/or adding greater administrative burden was emphasised

- The reporting platform should be user-friendly, and designed for the purposes of reporting on sustainability and climate action, and as a driver to reduce carbon emissions.
- Annual reports should be clear and accessible to the general public.
- Reporting should focus on outcomes (emissions reduction) not just inputs (resources).

Some of these points are captured in the respondent quotes below.

“...there is a balance to be struck as reporting requirements should not be allowed to become so onerous on public bodies so as to constrain them from delivering their usual services...The SSN provided an array of tools to assist public bodies with their reporting duty and it is important that if this is to cease, the new contract must seek to lower the burden on public bodies as much as possible as well as create consistency in reporting”.

Citizens Advice Scotland

“Annual reports on actions and the resources that are available and how they have been utilised mean that public sector bodies need to do more than give lip service to climate action. However, with resources stretched thinly it must be ensured that the resource required to develop and publish the annual report does not take resource away from the actions that need to be undertaken to tackle climate change, or for Councils to continue to deliver core services. This is particularly acute for very small Councils such as Orkney Islands Council where the team size and overall capacity is very limited”.

Orkney Islands Council

Many of the respondents that supported annual reporting called for further clarity, clear/detailed guidance, and/or identified the need for additional training and support. The main points raised are outlined below:

- Clear and detailed guidance would be required to ensure consistency and validity of the approach to annual reporting.
- Respondents also requested clear guidance and a detailed definition of the term “resources”, and how this should be measured.
- Guidance was requested on what actions could be considered as “contributing” towards reducing emissions. Some felt that there was uncertainty around how this should be interpreted (e.g. would offsetting programmes and purchase of 100% renewable energy be included?).
- Others felt that consideration within reporting could be given to how public sector bodies use their resources to contribute to adapting and building resilience to climate change.

- Clarification and clear guidance were said to be needed on the data that would be required and the way public sector bodies would be expected to indicate links between spending, resource use and emission reduction as part of the reporting process. Clarity was also considered required on whether this would be linked to procurement and spending in new and revised contracts.
- That any guidance should seek to align carbon budget and finance budgets and tie in with the Local Authority (Scotland) Accounts Advisory Committee guidance - under the CIPFA code of practice.
- Guidance on how the proposal for “proportionate” reporting would be operationalised for public sector bodies.

“Public sector bodies should be required to report on how they use their resources to reduce emissions. They should be required to state how through their procurement exercises they have aimed to reduce emissions and contribute towards sustainable development. In addition, where bodies have the ability to influence wider society they should be required to summarise the activities they have taken in this field. Furthermore, they should be required to report on how they are contributing to adaption of the estates and areas they help to manage”.

#### The Scottish Courts and Tribunals Service

“Procurement is a large part of how bodies use their resources, but at present, the information provided is of limited use. In line with the suggestion that public sector bodies should set targets for indirect emissions, it is important that the progress on these targets is incorporated within the reporting. This means that public sector bodies will need the skills to develop a baseline for indirect emissions, and ways of tracking these. This may need extensive work with suppliers, so may be best initiated from a central point to avoid duplication of effort”.

#### Zero Waste Scotland

Only 3% of respondents reported that they did not agree that public sector bodies should report annually on how they use their resources to contribute to reducing emissions. The small number of respondents reported the following reasons:

- That reporting should be proportionate and not pose additional burden on public sector bodies with a limited staff resource. A wider comment was that some organisations might require funding for dedicated staffing to support climate change action and to meet reporting requirements.
- It might be more appropriate for public sector bodies to focus on achieving results (i.e. a reduction in emissions – an outcomes focus) not just on how resources were used (i.e. an inputs focus).

- A respondent expressed preference for bi-annual reporting to drive action and incentivise change within public sector bodies, albeit it was recognised that this could result in increased work for organisations.

## Section 5

### Specify detailed reporting requirements in Statutory Guidance

#### Context

The current reporting template is prescribed in detail by the Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Order 2015 and secondary legislation is required to make any changes. The review of the reporting duties and associated progresses highlighted that a degree of flexibility in specifying the content of reports would be preferable.

The Scottish Government has proposed to amend the Order so that it specifies high-level reporting requirements and refers to statutory guidance for the detail of what public sector bodies must report on. Any future changes to the statutory guidance would be made in consultation with COSLA and key public sector bodies. This would reduce the time and resources required to implement changes and would allow the reporting duties to evolve more flexibly in line with national policies and strategies.

**Table 7: Question 5**

**Do you agree that the details of what Public Sector Bodies are required to report on should be set out in statutory guidance instead of on the face of secondary legislation (otherwise known as an Order)?**

	Yes	No	Don't know	Total
<b>Individuals</b>	<b>66%</b>	<b>6%</b>	<b>28%</b>	<b>32</b>
<b>Organisations:</b>	<b>90%</b>	<b>1%</b>	<b>9%</b>	<b>99</b>
Other Public Sector Bodies	98%	0%	2%	42
Local Authority	91%	4%	4%	23
Third Sector	50%	0%	50%	8
Private Sector	80%	0%	20%	5
Educational Institutions	83%	0%	17%	6
National Health Services	100%	0%	0%	6
Other	80%	0%	20%	5
Transport Partnerships	100%	0%	0%	4
Integration Joint Boards	0%	0%	0%	0

<b>Total</b>	<b>84%</b>	<b>2%</b>	<b>14%</b>	<b>131</b>
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Note: Question not answered by 15 respondents. Percentages have been rounded therefore percentage totals may not equal 100%.

The vast majority of respondents agreed that the details of what public sector bodies are required to report on should be set out in statutory guidance instead of on the face of secondary legislation (otherwise known as an Order), 84%.

Overall, the feedback confirmed that the proposals outlined in the consultation document were “welcomed”, “sensible” and represented a “practical and proportionate approach that will allow for changes in guidance as understanding and experience evolves”. Amending the Order so that it specified high-level reporting requirements and referred to statutory guidance for the detail of what public sector bodies must report on was considered particularly important for a host of reasons, as summarised below:

- A clear mandate, via statutory guidance, was required due to the urgency of the climate emergency and the scale of the challenge. This would be key to positively influencing collective action.
- The provision of comprehensive high-quality statutory guidance would help ensure compliance, and encourage public sector bodies to deliver and accelerate action to tackle climate change. There was recognition that this would provide clarity to public sector bodies on their responsibilities and obligations, and that the pace of change needed to increase.
- Statutory guidance would ensure “no ambiguity” for public bodies around reporting requirements. Wider related points included that the proposed approach would provide clarity on the range of quantitative and qualitative data to be collated, make it easier for annual reports to be prepared, and facilitate consistent reporting. The latter point was something that was perceived to be lacking within current reporting arrangements. Consistency of approach should make reports more user-friendly for key stakeholders and the public to “easily see and understand what each body is doing and is planning”.

A common phrase was that statutory guidance “must be given the authority and traction needed to ensure it is used and public bodies fully and positively comply”. Feedback from these respondents strongly supported the outcome of the review process. There was agreement that a degree of flexibility in specifying the content of reports would be preferable. It was commonly reported that this approach should make the reporting process more “responsive”, “adaptive” and “efficient”. There was wide-ranging agreement that the proposal would be more “practical”, provide “greater flexibility than the process for updating secondary legislation”, and be “less onerous” for all involved.

Commonly provided feedback was that the proposed approach would:

- Provide the required agility for the content of the reporting to evolve to take account of emerging issues, challenges, scientific knowledge, experience, practice or technological capabilities. Others mentioned that greater flexibility would be important given the rapidly-changing nature of the climate change issue.
- Reduce the time/resources required to implement changes to reporting.
- Allow the reporting duties to evolve more flexibly in line with national policies and strategies.
- Enable updates to be applied without requiring a full legal review – “too restrictive and cumbersome”, “overly prescriptive”.

The aforementioned points are reflected in the respondent quotes below.

“It is important that that reporting arrangements are able to respond to changes in scientific evidence, policy and practice. In order for the statutory guidance to be effective, it will be essential to ensure that it is informed by the relevant practitioners and professional approaches, that it is subject to ongoing updates and that it is given the authority needed to ensure full compliance. Statutory guidance offers greater flexibility for regular update than would be the case with secondary legislation”.

East Dunbartonshire Council

“It will enable Scottish Government to amend and update reporting requirements as the policy area matures and Public Sector Bodies’ emissions reduction priorities develop”.

Scottish Futures Trust

“The original legislation behind the reporting was a good first step but building in the flexibility to evolve with the rapidly changing climate would be essential and negate the need to recourse to legitimization at each stage. This should prove to be more time and cost efficient and build a process that recognises the changing nature of the climate agenda. That said it is essential that the key principles and drivers be kept as statutory legal duties or otherwise with the best will in the world we will fail to deliver at the scale required”

Individual

“For public bodies like SCRA, where climate change/biodiversity/ environmental considerations are not a core part of our “business” this is particularly welcome. This work is one of public duties but it is not a core part of our work and we think that any improvement projects and also our reporting requirements should not be directly comparable to, for example, SEPA/ SNH/ Local authorities. We would ask that different categories of reporting requirement are considered, aligned to the core business activity (and therefore the respective organisational expertise) of different public bodies”.

Scottish Children's Reporter Administration

“It is right that climate change is legislated for due to its significance and the capacity for legislation to mandate public bodies to report on their activities to positively influence this area. The limitations of any legislation relate to the speed at which change can be implemented. By setting out requirements in statutory guidance rather than in secondary legislation, this will allow the reporting process to be more responsive and adaptable to change. It is important to note, however, that public bodies should be consulted with and professional advice obtained prior to any changes taking place”.

Scottish Social Services Council

While there was strong support for the flexibility that amending the Order and statutory guidance would provide, many respondents highlighted that due consideration should be given to the following:

- That any changes to guidance should be undertaken in consultation with public bodies practitioners, that professional advice should be taken, and/or that changes should take on board learning from elsewhere.
- Some respondents called for greater clarity on who the Scottish Government meant in relation to the statement in the consultation document: “Any future changes to the statutory guidance would be made in consultation with COSLA and key public sector bodies”. These respondents called for broad consultation with public sector bodies given the scale and diversity of the sector.
- Some wider concerns were raised that COSLA would be viewed as an organisation that represented the whole of the public sector<sup>4</sup>.

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<sup>4</sup> COSLA is the voice of Local Government in Scotland. It provides political leadership on national issues and works with councils to improve local services and strengthen local democracy.

“Updates to the guidance need to be discussed with a representative group of public sector bodies – COSLA cannot represent the whole of the public sector in the way SSN currently does – and should be made allowing a realistic timeframe for public bodies to respond to the updates”.

EAUC-Scotland

“Require further detail and confirmation of which bodies are considered as ‘key Public Sector Bodies’. Presumably however, bodies such as COSLA will consult with their members and not necessarily decide for them? Realistic timeframes must be allowed that balance time to respond but urgency of the situation”.

Edinburgh Napier University

- Transparent processes should be put in place to ensure appropriate quality assurance and scrutiny arrangements. Key feedback was that this would ensure that the guidance remained credible.
- Stability and continuity in the reporting framework was considered important to allow the long-term monitoring of progress and the streamlining of reporting processes over time.

“We suggest that setting out the core purpose, principles and minimum content of the reporting framework within the legislation can provide continuity, while allowing adjustments in response to user feedback or updated public priorities”.

James Hutton Institute

“The proposed approach should be balanced with the need for effective long-term monitoring which requires consistent historical data”.

Climate Ready Clyde

- Clear alignment with existing reporting commitments, methodologies and standards. This should enable a more comprehensive, concise and transparent picture to be presented across all of the Scottish public sector.

“SSN supports the approach proposed by the Scottish Government. However, we also recognise that this approach is not without its risks, and we encourage the Scottish Government to take action to address these, including:

Statutory Guidance must be given the authority and traction needed to ensure it is used and public bodies fully and positively comply. An authoritative process is put in place to develop high quality statutory guidance, which builds on what the current system of legislation and guidance offers. An on-going standard setting, compliance and updating process must be established, to give the statutory guidance authority and to ensure that it is maintained and implemented well across the public sector.

Professional approaches are used to inform and support the statutory guidance; carbon accounting, monitoring, reporting and verification (MRV) is a discipline which is professionalising rapidly. It is vital that Scotland’s approach is professionally robust and trusted. For example the GHG Protocol, ISO14064, the GHG Protocol on Community Scale Emissions (GPC), PAS2050, PAS2080, etc can all play an important role in informing and quality assuring Scottish guidance on climate change reporting”.

Sustainable Scotland Network

A wider point raised, but not by many, was that “if improved delivery on climate change is to be realised, it is important that regulation and guidance in other portfolios is reviewed. Examples would include procurement, education and transport”.

Only 2% of respondents did not agree that the details of what public sector bodies are required to report on should be set out in statutory guidance instead of on the face of secondary legislation (otherwise known as an Order).

These respondents noted the following individual points:

- Proposed changes were perceived to be more complex than was considered necessary.
- One respondent felt that secondary legislation could be trialled in the first instance, and if that proved to be successful, to back this up with statutory guidance.
- Another respondent reported that it would be more important to drive action by public sector bodies to tackle climate change, and that “monitoring or legal requirements for statutory bodies can come in after specific and meaningful measures are introduced.”

## Section 6

### Update the list of Public Sector Bodies required to report

#### Context

The reporting duties apply to public sector bodies listed in schedule 1 of the Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Order 2015. The Scottish Government proposed to make a number of additions, amendments and removals. These were detailed in the consultation document.

**Table 8: Question 6**

**Do you agree to the proposed changes to the list of Public Sector Bodies that are required to annually report their emissions?**

	Yes	No	Don't know	Total
<b>Individuals</b>	<b>72%</b>	<b>7%</b>	<b>21%</b>	<b>29</b>
<b>Organisations:</b>	<b>87%</b>	<b>8%</b>	<b>5%</b>	<b>97</b>
Other Public Sector Bodies	88%	10%	3%	40
Local Authority	95%	0%	5%	21
Third Sector	82%	9%	9%	11
Private Sector	100%	0%	0%	5
Educational Institutions	83%	0%	17%	6
National Health Services	75%	25%	0%	4
Other	60%	20%	20%	5
Transport Partnerships	75%	25%	0%	4
Integration Joint Boards	100%	0%	0%	1
<b>Total</b>	<b>83%</b>	<b>8%</b>	<b>9%</b>	<b>126</b>

Note: Question not answered by 20 respondents. Percentages have been rounded therefore percentage totals may not equal 100%.

Over four-fifths of respondents supported the proposed changes (83%), and the following reasons were provided:

- There was broad agreement with the proposed amendments given changes to the public sector landscape over the last five years.

- There should be a clear and transparent process put in place to ensure that the list of public bodies required to report was reviewed and updated periodically (some suggested annually).
- A review process to consider proposed amendments, removals and additions could help ensure a flexible approach to the list's accuracy.
- All public bodies with significant influence and ability to reduce their emissions should be required to report to the Scottish Government (e.g. those with their own estate/buildings, fleet, influence over business travel).
- A related point was that some respondents felt that the criteria for identifying major players (i.e. large public bodies) should be reviewed regularly. There was a perception that the current definition might exclude organisations that could and do make a significant contribution in terms of influencing and supporting others, particularly through indirect emissions and climate change adaptation.
- Further, there was some reference made to the need for acknowledgement of the differences of organisations in terms of size, function and levels of public funding.

“Legislation that reforms, abolishes and establishes new public bodies needs to be reflected and used to inform the maintenance of the Major Players List”.

Sustainable Scotland Network

“The definition of large public bodies (or Major Players) excludes organisations that could and do make a significant contribution in terms of influencing and supporting others, particularly through indirect emissions and climate change adaptation – for instance, Architecture + Design Scotland. A+DS is a Non Departmental Public Body that works with decision makers to create resilient and sustainable places; given that buildings and the construction industry are significant contributors to Scotland's greenhouse gas emissions, and climate change adaptation needs to be delivered at the strategic level as well as through individual projects, we would suggest that size of organisation is not the only relevant consideration in deciding which bodies are required to report on their contribution to meeting targets”.

Historic Environment Scotland

“We note that there are different levels of public funding being provided to the Public Sector Bodies listed. Recognition should be given to the nature and level of funding of the public bodies listed and how this affects the ability of some bodies to adapt and work towards decarbonising operations”.

James Hutton Institute

“It is appropriate that all Major Players should be required to annually report their greenhouse gas emissions. As a lean organisation, in leased accommodation with no quantifiable Scope 1 emission sources, we agree that smaller organisations, such as ourselves should be excluded from mandatory reporting requirements where climate impacts are of insufficient scale to warrant the time and resource mandatory reporting would entail and the diversion from implementing climate change mitigation actions it would cause. However, we believe that Public Sector Bodies outwith the mandatory reporting regime should be encouraged to report voluntarily and transparently. Our own voluntary reporting has convinced us that business travel is a significant environmental aspect that Public Sector Bodies should be encouraged to prioritise, despite it being a Scope 3 emission source”.

Scottish Futures Trust

There were a few specific references made to the removal of Integrated Joint Boards (IJBs) from the list. In the main these respondents agreed with the proposal to remove IJBs, albeit the following point was made by one respondent.

“We note that the list of proposed bodies to be removed includes Integrated Joint Boards (IJBs). We acknowledge that under current reporting arrangements, which focus on direct emission reductions, there is little scope for IJBs to add to the achievements of the local authorities and health boards of which they are comprised. However, if reporting is reformed to take a wider view of climate change action then IJBs would have the potential to add value to the actions of their partner bodies”.

East Dunbartonshire Council

Further there were a couple of differing views provided on the proposed addition of Forestry and Land Scotland, as outlined in the quotes below.

“There are large implications in bringing in Scottish Forestry and Forestry and Land Scotland in terms of the emissions reporting. If it is kept to direct emissions only, this will have less of an impact but there will still need to be careful assessment of the boundary”.

Carbon Forecast Ltd

“Scottish Forestry and Forestry and Land Scotland are important additions to the reporting list, as nature-based solutions have a significant role to play in emission reductions in Scotland and globally”.

Department for Social Responsibility and Sustainability, University of Edinburgh

A wider comment was that it would be important to provide training, guidance and support to public sector bodies when they were added to the list. This would help ensure reporting duties and obligations were met. It was further suggested that this support would also help ensure quality and consistency of annual reporting. A few respondents went on to make specific reference to the need for similar support to that provided by Sustainable Scotland Network.

“The process of updating the public bodies list will continue and a mechanism to enable that to happen as required without undue complication should be built in along with mechanisms to ensure that any bodies added do have the support required to deliver their responsibilities be made available. This is part of the role that SSN has undertaken in the past and without as similar hands on level of delivery support will be counterproductive”.

Individual

Less than 10% of respondents did not agree with the proposed changes to the list of public sector bodies that are required to annually report their emissions.

The following points were identified:

- A few respondents felt that additional bodies not specified in the consultation document (or mentioned as to be removed) could be added to the list (see more details below), or did not agree with all proposed additions.
- A few respondents commented that the proposal might place additional burden on some public sector bodies. Reference was made to organisations that lack the necessary knowledge, capacity, expertise and/or resources to meet reporting requirements, and the extra burden that this might place on procurement functions.
- One respondent commented that all public sector bodies should be included, and that there should be no exemptions. The point made was that exemption (or removal) implied that some organisations either do not produce emissions or are not able to make any changes. It was further commented that any organisation with employees would have emissions (e.g. travel to work, use of disposable cups, printing). This respondent felt that all public sector bodies had an obligation to think about its carbon footprint and the changes that could be made.

Finally, some respondents identified public sector bodies that the Scottish Government could consider adding/amending to the listed bodies. The list provided below contains responses provided by all respondents.

Add:

- Public Health Scotland.
- Crown Estate Scotland.
- IJBs.
- Registered Social Landlords.
- UK Government Public Sector Bodies operating within Scotland e.g. HMRC, DWP.
- Scottish Information Commissioner.
- Scottish Commission for Human Rights.
- Scottish Land Commission.
- Scottish Public Services Ombudsman.
- Scottish Government and/or “transport companies running services on behalf of the Scottish Government” e.g. North Link Ferries, Inner Clyde Ferries, ScotRail, Serco Caledonian Sleeper.

Amend:

- Scottish Sports Council should remain on the list as sportscotland is a trading name and not the legal name of the body.

## Section 7

### Emphasise delivery in the reporting requirements

#### Context

In light of Scotland's increased ambition, the Scottish Government wants to ensure reports focus on delivery. The review process noted that, in order for the reporting to drive action, it should be as efficient and effective as possible. The Scottish Government proposed a range of amendments to ensure that those criteria are met and to provide more clarity and simplification, where possible.

**Table 9: Question 7**

**Do you agree with our proposals for amending the reporting requirements as set out above?**

	Yes	No	Don't know	Total
<b>Individuals</b>	<b>61%</b>	<b>14%</b>	<b>25%</b>	<b>28</b>
<b>Organisations:</b>	<b>58%</b>	<b>32%</b>	<b>10%</b>	<b>98</b>
Other Public Sector Bodies	66%	27%	7%	41
Local Authority	62%	24%	14%	21
Third Sector	40%	20%	40%	10
Private Sector	60%	40%	0%	5
Educational Institutions	67%	33%	0%	6
National Health Services	20%	80%	0%	5
Other	60%	40%	0%	5
Transport Partnerships	40%	60%	0%	5
Integration Joint Boards	0%	0%	0%	0
<b>Total</b>	<b>59%</b>	<b>28%</b>	<b>13%</b>	<b>126</b>

Note: Question not answered by 20 respondents. Percentages have been rounded therefore percentage totals may not equal 100%.

Almost three-fifths of respondents supported the amendments to the reporting requirements as set out in the consultation document (59%). Over one-quarter of respondents stated that they did not agree with proposed amendments to the reporting requirements (28%). While the consultation document asked that only respondents who answered "no" to Question 7 specify which aspect(s) of the

proposal that they disagreed with, many other respondents provided wider commentary. This reflects the fact that while there was broad support for the proposals, many respondents specified caveats or points of concern with certain elements.

Where respondents agreed with the proposals, there was support for an approach that streamlined the reporting process and made it more efficient. Making it simpler to report on progress and to track change was also mentioned. Comments emphasised the importance of ensuring reporting was easy to adhere to, less onerous and/or less repetitious.

Regardless of the level of agreement or disagreement with the proposals, it was considered crucial that reports were sufficiently detailed and provided meaningful and purposeful information and data. For example, it was generally considered important that public sector bodies highlighted in their reports actions related to procurement, governance, policies and strategies.

“....agrees that the reporting should be efficient and effective, the annual reporting should not be ‘reporting for reporting sake’ but used to facilitate change and track progress”.

National Galleries of Scotland

“Fife Council welcome efficient and effective reporting and simplification”.

Fife Council

“As the changes will make reporting less onerous and reduce repetition. The focus of reporting should be on assessing progress in achieving the long-term targets and transformational change.

West Dunbartonshire Council

Many respondents, however, raised a general concern around the proposal to delete some metrics as part of the reporting process.

“The proposal could limit organisational understanding of overall footprint impacts and emission sources, and also reduce understanding of how public bodies can use their functions to address climate change and reduce emissions”.

Scottish Parliament Corporate Body

Further, the importance of ensuring a shared understanding of reporting methods among public bodies, and that metrics were applied consistently were considered essential (e.g. to reduce the potential for different interpretations or double counting by more than one body).

Wider general comments included the importance of:

- Adopting good practice principles/standards for monitoring, reporting and verification (e.g. GHG Protocol standards, standards/methods being developed by the Task Force on Climate-Related Disclosure and the Global Covenant of Mayors).
- Developing an integrated approach to reporting across the public sector body as a whole.
- Ensuring consistency of reporting across public sector bodies.
- Improving the reporting platform (e.g. user-friendly, efficient and effective).
- The Scottish Government could draw upon climate change reporting standards and professional experience to help re-design the Public Bodies Climate Change Reporting Duties.

These points are reflected in the respondent quotes below.

“Reporting must engender and reflect good practice in monitoring, reporting and verification, based on recognised and trusted standards and methods such as the GHG Protocol standards. An improved reporting platform could drive efficiency and effectiveness as much as a revision of the reporting questions, a platform able to facilitate ease of data inputs, would vastly improve the efficiency, effectiveness and value of reports; value to public bodies themselves, to national stakeholders and decision-makers, and to the wider public and communities of interest. The process needs to ensure integrated reporting across the organisation, to strengthen understanding of climate change and emissions reductions in all service areas”.

Scottish Borders Council

“A vastly improved reporting platform could drive efficiency and effectiveness as much as a revision of the reporting questions bit-by-bit. Unpicking questions from the existing Order is too piecemeal, when an improved reporting platform based on professional standards and methods, and able to handle smoother data inputs, would vastly improve the efficiency, effectiveness and value of reports. Investing in professionally sound approaches and developing a much better data platform would create value for public bodies themselves, for national stakeholders and for decision-makers, and more broadly to the wider public and communities of interest”.

Sustainable Scotland Network

## Part 1

Some specific comments were made regarding the proposals to Part 1.

Most of the feedback related to the removal of 1g (context). The main gist was that Part 1g has a bearing on how a public body might respond to the challenges of climate change, and provided useful contextual information for the reader. It was reported that Part 1g included a useful explanation and summary of the nature and function of an organisation, and an organisation's understanding of the impact it has on climate change.

Wider feedback was that Part 1g was straightforward for organisations to complete, and that the information rarely changed from year-to-year. Almost all of the respondents that commented on Part 1 generally or 1g (context) specifically, felt that 1g should be retained (or amended).

This is reflected in the respondent quotes below.

“This should be retained as it provides an explanation of nature and function of the Body in question. This information does have a bearing on how a Body may respond to the challenges of climate change. Given these reports are accessible to all, information on context helps to better inform any reader of how a public sector organisation may respond to the challenges of climate change within the terms of its function and purpose”.

Police Scotland

“Agree with majority of amendments however there is still merit in retaining section 1g as this provides a qualitative context to element of the council's footprint activity as well as the general make-up of the council which other local authorities can find informative. This provides an indicative outline of where each council sits within the context of its activity”.

Falkirk Council

“Its inclusion provides an opportunity to highlight: i) how impacts of our research help Scotland tackle the challenge of climate change; ii) the particular challenges of an organisation with operational farms (i.e. agriculture and land management issues), and working in global partnerships (i.e. associated travel). The response can be easily reproduced from one year to the next, so has limited overhead in its completion”.

James Hutton Institute

A few respondents agreed that Part 1d (metrics used by the body) should be removed. The main feedback alluded to a perception that Part 1d did not provide useful information, and that removing it could help streamline the reporting process, and allow for an increased focus on matters of more direct relevance to tackling climate change. Wider feedback was that the information provided did not necessarily change much for organisations from one year to the next, and therefore could be repetitious to provide.

That being said, more respondents commented that the inclusion of meaningful metrics was important and helped explain the parameters of what an organisation was reporting on. Wider feedback was that retaining Part 1d could provide credibility and reassurance to stakeholders and the general public that action was being taken and that public sector bodies had systems and processes in place to measure and track progress across a variety of indicators.

## **Part 2 (governance and management)**

Many respondents took the opportunity to provide wider feedback on the proposal to remove Part 2 within the reporting requirements.

While there was some acknowledgement that removal of Part 2 would remove the need for organisations to populate largely the same information each year, much of the feedback expressed strong support for Part 2 to be retained.

A wider comment was that removal of Part 2 “places emphasis on adaptation of climate risks and consequences rather than proactive mitigation measures that can be taken to reduce emissions”.

The main feedback was that:

- Part 2 provided useful contextual information for the reader, including for members of the public (e.g. on how climate change is managed within organisations). And that it was easy to complete.
- Governance and management arrangements were crucial to the successful delivery and monitoring of climate action. Some felt that removing Part 2 could undermine the reporting process.
- Public sector bodies should demonstrate that they have considered and implemented adequate leadership structures to tackle climate change. It provided an opportunity for organisations to be scrutinised over how climate change and sustainability were dealt with at a strategic level.
- It provided an opportunity to share good practice/useful models for adoption by public sector bodies.
- The Climate Change Assessment Tool was a good self-assessment tool for public sector bodies. While some felt this should be retained, others mentioned that Part could be made more concise if it was removed.

Some of these points are reflected in the respondent quotes below.

“Governance and management arrangements are crucial to successful delivery and monitoring of climate action. Detailing where climate change is embedded in policies, plans and strategies can seem repetitive on an annual basis but this information provides the context of how climate change is managed in the organisation and is useful for wider understanding”.

Aberdeen City Council

“However, we disagree with the proposal to remove the section on governance and management (Part 2) as we believe this is important to maintain openness, accountability and transparency to the general public, detailing how climate change is prioritised and embedded into the organisation”.

East Lothian Council

Some respondents went onto comment that Part 2 questions could be amended or improved in some way to remove any repetition, make it more concise, and to provide more useful information.

The following points were raised:

- A better summary of governance and management could be considered as this information was important for the organisation, communities and the Scottish Government to understand.
- It has potential to be much more useful, provided the guidance is tighter on requirements for completion and removes repetition.
- There could be scope to add a specific question(s) about collaboration between public bodies to encourage organisations to work together.
- Part 2 currently establishes the presence rather than effectiveness of governance and management arrangements. Both were considered important considerations.
- A question could be asked about how well emissions reduction measures are integrated into the whole organisation, and about the proportion of time that senior representatives spend on climate change-related work.

“We suggest keeping a single question on governance and management rewritten from 2(a) & (b), and a single question rewritten from 2(c), (d) and (e). This would provide information useful for sharing practice across the public sector.....and also for helping to devise and target skills development and training. We note that this section only requires any effort when governance or management are changed”.

Scottish Natural Heritage

“We disagree with the removal of Part 2 (governance, management and strategy). We would agree that this section is currently not supplying useable information, owing to different levels of detail from different organisations, and because it reports on the presence, rather than the effectiveness of the governance. However, this information is still useful, as the absence of a governance structure would be a cause for concern. It may be better to ask a question about how well emission reduction measures are integrated into the whole organisation, alongside a question about the proportion of time that senior representatives spend on climate change-related work. This would help to identify whether the governance is effective”.

Zero Waste Scotland

### Part 3

A general point raised in a number of cases regarding Part 3 was a suggestion to align reporting with the Streamlined Energy and Carbon Reporting (SECR) guidelines. The feedback was that if public bodies were to be required to report under this regime, then organisations would have compliant reports.

More specific comments about the proposals for Part 3 are considered below.

The proposal made was to keep questions 3(a)-(c), which address overall emissions, sources and details of generation/consumption/use of renewable energy.

There was general support for this question set to be retained. There was some feedback that it provided a useful summary of the carbon footprint of an organisation, and would be of particular interest to the reader. There was further feedback that organisations should not be allowed to choose which emissions sources they reported against. A comment was made that this might lead to some bodies reporting against many emissions sources, while others reported against few. And that it could make comparing and contrasting data across organisations more challenging. The following suggestions were made.

“We would recommend that a 'core' set of emissions sources be required for each public body covering all Scope 1 and Scope 2 emissions, plus Scope 3 relating to energy transmission and distribution, water consumption, waste water treatment, waste arisings, and business travel. This would enable better comparison of data between organisations and a more robust public sector data set. Additional Scope 3 emissions (e.g. staff commuting, supply chain emission) could be optional”.

Scottish Ambulance Service

“We agree that a focus on progress towards net zero delivery within the statutory reporting could be helpful. However, we are concerned that these changes may make the information meaningless without appropriate guidance. As noted above regarding targets, we do not consider it helpful that PSB be permitted to choose the emissions sources on which they report. There should be explicit guidance on a set of direct emissions targets required for each public body covering all Scope 1 and Scope 2 emissions. Further consideration needs to be given to establishing mandatory targets for Scope 3 emissions relating to for example business travel. These considerations would need to ensure PSB targets were set based on the direct contribution to overall Scope 3 emissions. Mandatory reporting is helpful in that it allows for more focussed monitoring and inter-agency comparisons using a robust PSB data set. Any emissions not covered by mandatory reporting should be included on a voluntary basis with a view to becoming mandatory in due course”.

NHS Health Scotland

It was suggested that adopting such an approach would enable better comparison of data between organisations and establish a more robust dataset. Accurate and comprehensive reporting that allowed organisations to compare like-for-like emissions was considered important.

Wider concerns were raised that the proposal outlined in the consultation document “only addresses a limited scope of emissions”, and that there was interest in “widening the scope of what they measure, manage and report (such as aspect of Scope 3 emissions such as procurement)”. Some also mentioned a need for a wider reporting framework that included “area-wide emissions”.

“More Scottish local authorities are now leading on area-wide climate/emissions reduction plans (e.g. via global Covenant of Mayors) in partnership with other private, public and third sector bodies. It would therefore make sense to retain some form of “wider scope” reporting to allow for this activity in reducing and reporting indirect emissions”.

Dundee City Council / Dundee Health and Social Care Partnership

There were some specific comments made regarding Scope 1, 2 and 3 emissions:

- Scope 1 emissions
  - This could also include F-gasses which will be prevalent as the transition to heat pumps occurs.
- Scope 2 emissions
  - More detail might be required to understand the calculation basis of electricity consumption related emissions and whether they are on a locational or market basis. Reporting on the % of renewable energy based electricity purchased would add transparency.

- Scope 3 emissions
  - Additional Scope 3 emissions could be optional.
  - Additional Scope 3 emissions, in particular supply chain emissions, should be mandatory for the Scottish Procurement Centres of Excellence, and optional for other public bodies.
  - Additional Scope 3 emissions (e.g. staff commuting, supply chain emissions, well to tank for fuels) should be included within the reporting as they form the total emissions the business emits.
  - Consideration could be given to establishing mandatory targets for Scope 3 emissions (e.g. business travel). These considerations would need to ensure that targets were set based on the direct contribution to overall Scope 3 emissions. It was reported that mandatory reporting would be helpful to allow for more focussed monitoring and inter-agency comparisons using a robust dataset. Any emissions not covered by mandatory reporting should be included on a voluntary basis with a view to becoming mandatory in due course.
  - There was some interest expressed for including procurement within the footprint of Scope 3 emissions (and associated metrics), and a concern raised that the potential narrowing of the scope of emissions reported on would limit reporting on this wider influence.
  - Guidance on what Scope 3 emissions should be included at sector level.

A few smaller public sector bodies highlighted the importance of being able to report on their “wider influencing” role under Part 3 of the reporting requirements. It was mentioned small organisations often have limited direct emissions (Scope 1), and that the value of reporting against these would be low. It was reported that these organisations often have a key influencing role to help reduce indirect emissions. The feedback supported the opportunity to reflect on this activity within Part 3, when previously it was an optional section for completion.

The second proposal for Part 3 was to amend question 3(d), which asked about targets (and dates) for achieving zero direct emissions and for reducing indirect emissions.

There was strong support for the setting of targets. It was reported that including this information would demonstrate the commitment of public sector bodies to driving action to tackle climate change.

Some respondents raised a point around the importance of quality and detailed guidance, training, resources and support to help public sector bodies set realistic targets. In the absence of this, some felt that specifying timeframes “should only be seen as a guide at this point”. A wider point raised was that “precision about the boundary” would be key to setting a net-zero target.

Some feedback highlighted the importance of public sector bodies having a “credible strategy” for zero emissions on a source-by-source basis, and that this should be “guided by the timescale and high-level aggregated targets”. A suggestion made to achieve this was to add a column to the table in question 3(b) or by replacing question 3(d).

Another proposal was that public bodies could be asked for a breakdown of carbon emissions minimization and sequestration maximization deadlines by activity (e.g. use of fossil fuels for heating, business transport, electricity purchases, biomass storage etc) and/or by location with a total final carbon neutrality date presented at the bottom.

The final proposal for Part 3 was to remove questions 3(e)-(k), which asked about carbon savings, carbon reduction projects, estimated emissions and cost savings for the year ahead.

There was mixed feedback to this question.

Some comments highlighted that removing this question set completely could undermine the whole reporting process, while others did not think it would have any significant negative consequences. Most of the feedback was that some or all of the questions should be retained in some shape or form.

Where comments were provided, questions 3(e) and 3(f) were generally considered to be important. The feedback was that it would be important to ask public sector bodies about what climate change action they had undertaken, and what impact action(s) might have.

Wider feedback on question 3(f) was that it was a good indicator of the sorts of changes that public sector bodies are making, and highlights other areas yet to be tackled. It was further reported that this could flag up where organisations do not have the skills, resources or knowledge to identify or implement solutions. A wider suggestion was that procurement measures that reduce emissions should be included.

There was some reference to questions 3(g) and (i) which related to changes to the public body estate and staff numbers. The feedback was that this was useful information to help organisations prioritise further staff resource to expand climate change action, and provided contextual information for any increases/decreases in some of an organisation’s emissions to be assessed against.

That being said, wider feedback from another respondent was that questions 3(g) to 3(j) did not work well, and a suggestion made to ask the question more explicitly and less quantitatively: what action/project has been most successful in mitigating climate change in the past year (and why); and what has been the least successful (and why).

“Part 3e-k: We agree that part 3e-k can be removed without significant negative consequences. However, we stress that the major source of reductions in emissions for the James Hutton Institute over the past five years has been the decarbonisation of the electricity grid. There is no scope for recognising that explicitly in the reporting of our decarbonisation”.

The James Hutton Institute

Wider feedback was that the questions could be amended and/or shortened.

More generally, where comments were provided, there was limited support for the removal of questions 3(e) to 3(k), albeit there was some feedback that the current detail might not be appropriate. The main points raised in support of retaining these questions were that:

- It was important for public bodies to report on progress, challenges and ambition - this should be reported on transparently and shared to facilitate a collective effort and to reassure the public that action was happening.
- It was reported that listing the initiatives/activities, their start date, the date results would be realised, the investment made and the expected contribution to reducing emissions to net-zero was important. Without this there would be no tangible information to assess what actions were or were not working.
- It provided an opportunity to share insights, good practice and ideas among public sector bodies.
- The requirement to provide details of carbon-saving projects motivates discussion and informs the development of projects to help move an organisation towards net-zero.
- It allowed public bodies to talk about the good work they have done and to get credit for innovative projects – the “top 10” projects question could be retained.
- It could only be removed if estimates of emissions and costs savings for the year(s) ahead were captured elsewhere.

#### **Part 4**

The main feedback from responses to the proposals for Part 4 (Adaptation) was that the consultation document lacked clarity and detail around how adaptation would be revised or dealt with as part of the reporting requirements. The general view was that adaptation was important in addressing the climate emergency. Most respondents called for more guidance, information and examples on how public sector bodies could embed this within their organisation, and further clarity on the Scottish Government’s expectations regarding what would be reported on.

“The proposal provides no detail on how the sections on Adaptation, Procurement or Wider Influence will be dealt with. These are areas that SSN members are consistently keen to address, and we also note the recently published Scottish Climate Change Adaptation Programme and the Programme for Government proposal to use the £11 billion of public procurement to influence environmental sustainability – both of which are strong drivers for more detail needed on Adaptation, Procurement and Wider-Influence reporting”.

Sustainable Scotland Network

“...the consultation focusses heavily on the emissions reduction side of tackling climate change however just as important is adapting to the impacts of climate change. Even if we met net-zero tomorrow there are emissions that are already locked-in that will still affect our climate for decades to come; we need to be prepared for this. We need to understand the risks and take more action to be more resilient. Adapting to the impacts of climate change will also require extensive resources and public bodies should be reporting on how adaptation is being embedded within their organisation and indicating socio-economic and environmental benefits of action taken”.

South Lanarkshire Council

Strong levels of support were expressed by respondents for amending and updating Part 4. The main feedback focussed on:

- Recognising the new Scottish Climate Change Adaptation Programme (SCCAP) and the Programme for Government proposal to use the £11 billion of public procurement to influence environmental sustainability.
- The need to reflect on the new Capacity Framework for a Climate Ready Public Sector.
- Support was expressed to remove any areas of overlap/repetition and/or combining questions for simplification and ease of completion (e.g. single question covering 4a to 4c, removing specific objectives outlined in the existing Order).
- Support was expressed for the focus on outcomes within reporting. While this was welcomed, a few respondents requested further guidance around how public sector bodies should deal with the potential overlap between rather broad outcomes.

“The adaptation section needs updating because the SCCAP has changed. This section could be reworded to ask organisations to click top three climate adaptation risks to different elements of their organisation e.g. estate, staff, service users, and then to explain how they are trying to manage those risks, opportunities, challenges, etc”.

Carbon Forecast Ltd

“In relation to Section Four of the reporting requirements, the adaptation and risk mitigation referred to is reflected through HIE’s indirect impact. Where it is important to monitor progress towards the outcomes set out in the Climate Adaptation programme, these outcomes will be a synergy of inputs from many organisations including the private and third sectors. Asking public bodies to report on this may lead to overlap and confusion about what is being achieved”.

Highlands and Islands Enterprise

A few respondents felt that Part 4 could be strengthened, and particular reference was made to the following points:

- It could be strengthened to provide more useful information on progress and to identify areas for improvement.
- That public sector bodies could be required to produce a local or regional climate adaptation strategy.
- The importance of demonstrating links between the mitigation and adaptation agendas.

A wider comment made in a couple of cases was that adaptation could be dealt with elsewhere in the reporting requirements.

## **Part 5**

The main message from across the consultation responses on the proposals to stop collecting procurement data in the current format (Part 5) was that it should be retained in some shape or form.

There was some acknowledgement that the current reporting requirements for Part 5 had not resulted in meaningful information being gathered.

“It may not have yielded meaningful results to date but this is perhaps due to the nature of the information being requested, so perhaps it may be more useful to review what is being asked from this section than removing it altogether”.

Individual

Where respondents commented on the proposals for Part 5, few agreed that it should be removed completely. Rather, the main feedback was that Part 5 should be revisited, and for questions to be updated to provide more meaningful information on procurement, including some quantitative metrics.

The main points raised in support of retaining a strengthened and improved Part 5 were that:

- Procurement plays an important role in addressing climate change and supporting climate resilience more broadly. It was further reported that procurement represents the largest source of emissions for the public sector, and was an area in which the greatest emissions reductions could be achieved.
- Procurement represents significant public sector spend. It was reported that the importance of procurement could not be overlooked, nor its ability to influence and drive improved behaviours across the supply chain.
- It would be important for public sector bodies to report on procurement from a transparency and accountability perspective. It highlights an organisation's commitment to sustainable procurement, can be a driver for change, and promotes public reassurance and confidence that appropriate action on climate change has been taken.

These points are reflected in the respondent quotes below.

“Agree that the procurement section does not elicit interesting or useful information. Procurement is one of the key ways that the public sector has influence so this needs to be tracked better which might be a different mechanism. Important to maintain and promote links between teams that might not talk to each other otherwise”.

Carbon Forecast Ltd

“I believe that this should remain, with procurement remaining both engaged and fully accountable with actions, as the role which procurement has to play is significant and cannot be solely looked at on a national level. In order for it to achieve this must also be looked at, higher frequency than annually and a resolution of each health board, otherwise I believe there will be a far reduced progress due to the need for this having not been felt within procurement. This could in part be achieved through changing the questions (method of assessment) rather than removing them/it.”

NHS Grampian

“Designing procurement processes to favour emission reduction can be a highly impactful way to achieve net zero carbon targets and reporting upon them should be encouraged”.

Scottish Futures Trust

“If the problem is no meaningful information being gathered, we still would want to see procurement retained as part of the reporting, with a change to improve what is covered. The change should not see procurement removed from these reports. If it involves duplicating/copying some information from relevant annual procurement reports and/or improving those, that is the way ahead. It would be wrong to remove procurement entirely. It has a crucial role in climate action and this must be transparent for democratic accountability”.

UNISON Scotland

“Our review indicates that public sector bodies are currently taking limited action on this. Further, given the focus on procurement as a driver for change in the recent Programme for Government, it does not make sense to stop reporting on this. The Circular Economy Bill is also expected to introduce climate change and circular economy obligations, which organizations must fulfil in their procurement strategies, so retaining this section would provide a clear route for organisations to report on these obligations. If targets for indirect emissions are implemented, reporting on procurement becomes more important”.

Zero Waste Scotland

While not mentioned to any great extent, it was suggested that current reporting requirements for Part 5 could continue until the Scottish Government had explored and reported back on how mandatory climate change reporting could best align with the Programme for Government 2019/2020 commitment.

Many respondents that commented on Part 5 called for further clarity, information and guidance to be provided on proposed procurement monitoring and reporting requirements. Generally speaking, more detail was requested around “how adaptation and procurement sections will be strengthened given their importance to addressing the climate emergency”.

The main sense from the feedback was that the proposals outlined in the consultation document for Part 5:

- Did not provide sufficient detail on what alternative reporting requirements would look like for procurement.
- That no “firm alternative measures” on procurement had been provided.
- Some concerns were raised that reporting on procurement would be separated from climate change reporting, and that it was not currently clear how/where procurement (and wider influence) of public bodies would be reported on if they were removed from the existing reporting requirements.
- A wider point raised was that the proposed replacement measures might risk being arbitrary and provide no context (e.g. no understanding of the size and type of organisation related to its climate impact).

Some of these points are reflected in the respondent quotes below.

“While the procurement section of the climate change reporting duties (Part 5) has not resulted in meaningful information being gathered, it is important that procurement continues to be recognised as having an important role to play in addressing climate change. The proposal to explore how reporting can best align with Programme for Government aspirations for procurement does not provide sufficient reassurance that this will happen”.

East Dunbartonshire Council

“The link to procurement needs to be strengthened and made to work in a meaningful way. Further clarification is needed on how Climate Change Reporting will align with the Programme for Government 2019-20 commitment to mobilise the funding to support Scotland’s climate emergency response. As well as, guidance on what will be required for monitoring and reporting purposes.

Aberdeen City Council

“SDS agrees with the majority of the suggested changes, however we would urge consideration about how/where Procurement and the Wider Influence of public bodies will be reported on (The Annual Procurement Report), if they are to be removed from the existing reporting requirements.

Skills Development Scotland

## **Part 6 (Validation)**

There was relatively strong opposition to the proposal to remove the validation section from the reporting requirements. Most respondents that commented on Part 6 considered it a “useful part of the process”:

The main point raised by these respondents were concerns around the potential lack of provision put in place for the independent or external verification of emissions data against targets. Some felt that this proposal could be considered “controversial” for some public bodies.

A key concern was that this might allow reporting to be done in isolation within public sector bodies without peer review of the accuracy of information and/or formal sign off by Senior Management and/or Elected Members.

Wider risks identified included that removing the need for external validation of reports might reduce the “credibility” of public sector bodies’ strategies and action plans to tackle climate change in the eyes of key stakeholders and the public.

“Validation - whilst we are mindful that the Scottish Government proposes to introduce statutory guidance to improve the quality of reporting, an opportunity to demonstrate in-house practices should be afforded as it can give assurance that there is an audit mechanism in place for carbon management.”

North Lanarkshire Council

“Validation removal could be controversial for some public bodies who rely on peer to peer support and review to ensure data presented is accurate.”

Aberdeenshire Council

“Reporting on governance and the validation of data should not be removed. These provide an essential part of the assurance process which is necessary to promote public confidence in public sector bodies’ action on climate change.”

NHS Health Scotland

That being said, a few respondents did not have any significant concerns about the removal of Part 6, and said that there would continue to be an internal process in place for peer review and sign-off.

This is reflected in the respondent quotes below.

“In the Council’s experience, Part 6 (Validation) no longer adds value to the reporting process. Rather than removing Part 6, however, we would suggest that the Scottish Government could retain it and create a central resource for auditing and accrediting reports”.

East Dunbartonshire Council

“Remove Part 6: Validation – we are content with removal of this section. Although our climate change work for 2017-18 has benefited from external validation, we don’t consider it significantly adds value to the collation of reporting by Scottish Government. Validation (external or peer to peer) will remain an option for an organisation, regardless of whether it is included in the reporting requirements.

Scottish Natural Heritage

A wider point raised was that the consultation document did not provide sufficient clarity on the rationale for the proposal to remove Part 6.

## **Q8. Is there anything else you think should be added to the reporting duties, or anything else you think should be removed?**

Almost 30% of respondents left Question 8 blank or mentioned that they had no further comments to make at the current time. The remainder provided a diverse range of comments that have been presented under two sub-headings.

### **Process-Related Issues**

Some respondents felt strongly that there was an opportunity for the Scottish Government to adopt a joined-up policy approach to reporting duties. Common feedback was that public sector organisations were required to provide numerous reports to the Scottish Government, and that there could be greater efficiency and benefit in working towards a consolidated and integrated approach to reporting.

Some respondents mentioned that separate reports were required from public sector bodies on, for example: Procurement, Biodiversity, Performance Framework, and Climate Change<sup>5</sup>. The main benefits of the development of a consolidated approach to reporting were reported as follows:

- Greater reporting efficiency.
- Reduced overall reporting burden for public sector bodies.
- It could help make reducing climate emissions core business.
- Reduced potential for silo reporting.
- Increased collaboration across service areas/personnel in the preparation of reports for the Scottish Government.
- It could allow for clearer demonstration of successes, monitoring of trends, and identification of areas for improvement.

Most of these respondents were supportive of the preparation of a single report to streamline the overall reporting process.

These points are reflected in the respondent quotes below.

“Glasgow City Council and other public bodies are required to report to the Scottish Government on a number of service areas and subjects, often submitting individual reports for areas such as climate change, biodiversity, education, national performance framework amongst others, with diverse reporting timescales. Public bodies' reporting could potentially integrate various different reporting obligations, thereby enabling a more joined up and multidisciplinary approach within organisations and minimising the burden of multiple reports and returns annually within public body organisations”.

Glasgow City Council

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<sup>5</sup> “Food” was also mentioned as a potential reporting area, if it becomes a Duty through the Good Food Nation Bill.

“There is an opportunity for Scottish Government to lead with a joined-up policy approach to reporting duties. Organisations that are involved in reporting on a number of different fronts to Scottish Government would welcome a more efficient form of return e.g. currently one organisation is preparing separate reports on Procurement, Biodiversity, Performance Framework, Climate Change. Often times, within an organisation there is no collaboration across service areas/personnel in the preparation of such reports which further enhances silo working and misses the opportunity to maximise co-benefits”.

South Ayrshire Council

“A large proportion of biodiversity work is directly pertinent to Scotland’s action on climate change, and as such we believe there is a strong argument for not just retaining a biodiversity section within the climate change reporting, but also making it more structured and direct. We believe this could complement continued separate reporting of activity as part of the current Biodiversity Duty reporting. We look forward to further dialogue on the challenge of achieving sufficient integration, without duplication of reporting becoming an unwelcome burden”.

Scottish Natural Heritage

Some respondents went on to comment that an integrated approach to reporting would need to be supported by “policy, guidance and tools provided to inform and enable public body reporting (and better analysis and use of reported data)”.

Others provided commentary on the reporting platform through which public sector bodies submit reports. Some concerns were raised that the ProXed portal would no longer be operational from 2020, and that the Scottish Government would need to “provide an alternative reporting platform that facilitates reporting, ensure consistency, allows uploading of evidence, and allows access to archived reports”.

Wider feedback on reporting and the reporting platform included that:

- The reporting template could be reviewed to improve its format. There was some feedback that the current template was not “user friendly” and did not show how well the public sector body was performing.
- Both qualitative and quantitative information were considered important.
- Information and reports should be readily available to the public in easy to read, accessible formats.
- Public sector bodies could be encouraged to include and share case study examples of initiatives/good practice in climate change innovation.

- Reporting should facilitate the benchmarking of progress against other similar bodies. There was some reference to the use of diagrams and traffic light systems to enable at a glance views of what has been achieved (or not achieved) as part of an approach to support increased accountability – “reward and share good practice; name and shame poor performers”. Another suggestion was the publication by the Scottish Government of a summary report that set out the progress/learning of public bodies.
- Consideration could be given to the creation of a function within the reporting platform that automatically generated a final report for the user prior to online publication. It was reported that this could help inform policy or internal reporting measures to staff and management, and reduce the need for organisations to create a separate report for its own use.
- Some respondents advocated for alignment of reporting with the UK Government’s SECR guidelines.

The proposed flexibility in reporting was mentioned in a few cases – and was welcomed. There were a few wider comments made around the need for reporting requirements to be proportionate, and to take into account the constrained resources available within public sector bodies (see respondent quotes below).

“We believe that the assessment and categorisation of organisations such as ours as a major player, similar to the NHS and Local Authorities is too broad an approach and mitigates against proportionality. We believe that a more detailed and sophisticated analysis of bodies is required.

Scottish Children's Reporter Administration

“Reporting should be proportionate and recognise that the resources needed for in-depth reporting is ultimately resource that cannot be spent supporting action”.

The City of Edinburgh Council

“Flexibility of reporting should be in line with other reporting requirements within the organisation such as Global Covenant of Mayors, Sustainable Development Goals, National Performance Framework”.

Fife Council

## Suggestions for Additional Reporting Duties

Respondents provided a wide range of comments and suggestions for additional reporting duties. It should be noted that some comments simply reflected points made to earlier consultations questions.

Where common themes emerged, these focussed on the following points:

- Reporting duties should have the scope to mature, develop and expand in order to address the following: Sustainable Development Goals; National Performance Framework; biodiversity and ecosystem services; circular economy activities and policy objectives; sustainable procurement.
- That reporting should address, and ask public bodies to indicate, their offsetting and sequestration actions. It was suggested that guidance would be required for practitioners, including a consistent methodology for calculating and reporting on these issues.
- Some respondents suggested that there could be space within the report for narrative about what public sector bodies were considering in terms of climate change action. It was suggested that this could include “short, medium and long term and specific to blue-sky thinking”. A further proposal was that guidance could be prescriptive in terms of what to include, presentational style, and maximum length of narrative entries.
- Some respondents felt that the consultation document lacked clarity and detail around how “Wider Influence” would be revised or dealt with as part of the reporting requirements. Comments included that the current reporting requirement for this section was “cumbersome” and could benefit from being revised. Others, including small organisations, emphasised the importance of public sector bodies reporting on the wider impact of their activities and their influencing role around climate change and sustainability. If the section was to be removed from reporting requirements, a suggestion made was that “bodies should be required to publish a socio-economic impact assessment or policy outlining their positive influence on climate change and sustainability in Scotland, beyond their own emissions, on their website”.
- Various comments were made regarding reporting on Scope 3 emissions. Meaningful and consistent Scope 3 supply chain reporting were considered essential (and based on accurate metrics). Wider comments were that area-based collaboration partnerships and projects could to be captured, and that Scope 3 procurement emissions could be added after the Scottish Government had issued clear guidance and tools for reporting methods.
- A few respondents indicated that the consultation document implied that the duty to “act sustainably in everything the public body does” would be removed from annual reporting requirements. The feedback was that the position would need clarified, and preference was expressed for this to be retained. It was reported that the wider sustainable development approach could help to ensure “emissions reduction or adaptation activity does not

inadvertently follow an unsustainable path”. It was further reported that this section might require tighter guidance on what and how information should be reported.

- A few respondents mentioned the importance of public sector bodies being able to routinely track progress on an ongoing basis. Comments included a suggestion for intermediate targets and a common framework that provided organisations and the Scottish Government with sufficient comfort that progress was being made.

A wide range of largely individual points were also raised – see Appendix B.

## Section 8

### Public Sector Bodies to make their reports publicly accessible

#### Context

Currently, public sector bodies are required to submit their reports to the Scottish Government. The Scottish Government then makes the reports available to the public in the form in which they were provided.

The review group agreed that reports should: drive climate change performance within individual organisations; drive climate change action across the public sector as a whole; and inform the ongoing development of policy. The group considered that there is currently a lack of clarity about the purpose of the data and how it is being used.

The Scottish Government considers that each public sector body should be required by the legislation to make their reports publicly available and do so in a way that is accessible, prominent and meaningful, so that local stakeholders can use the reports to hold the public sector body to account.

**Table 10: Question 9**

**Do you agree that Public Sector Bodies should each make their own report on emissions reductions publicly available?**

	Yes	No	Don't know	Total
<b>Individuals</b>	<b>94%</b>	<b>3%</b>	<b>3%</b>	<b>33</b>
<b>Organisations:</b>	<b>95%</b>	<b>3%</b>	<b>2%</b>	<b>99</b>
Other Public Sector Bodies	95%	5%	0%	41
Local Authority	95%	0%	5%	22
Third Sector	90%	0%	10%	10
Private Sector	100%	0%	0%	4
Educational Institutions	83%	17%	0%	6
National Health Services	100%	0%	0%	6
Other	100%	0%	0%	5
Transport Partnerships	100%	0%	0%	5
Integration Joint Boards	0%	0%	0%	0
<b>Total</b>	<b>95%</b>	<b>3%</b>	<b>2%</b>	<b>132</b>

Note: Question not answered by 14 respondents. Percentages have been rounded therefore percentage totals may not equal 100%.

Almost all respondents agreed that public sector bodies should each make their own report on emissions reductions publicly available (95%).

Firstly, many respondents concurred with the findings of the review group, and emphasised the role of reporting in driving climate change action within organisations and across the public sector. There was also wide agreement about the lack of clarity about how the data reported on is being used.

There was broad agreement that reports published should be accessible, prominent and meaningful. The main rationale was that this would help to increase the accountability of public sector bodies. Local stakeholders would be kept informed and able to review and use the reports to hold public sector bodies to account on how effective they have been in reducing their carbon footprint, and have sight of future plans and actions. It was also reported that it would be in the public interest to do so, and could create momentum within public sector bodies to make climate change action a priority (i.e. drive and accelerate action, improve practice).

Secondly, the importance of key stakeholders and the public being able to access the reports quickly and easily was considered vital.

There was broad agreement that reports should be communicated as widely as possible. Linked to this were points made around difficulties experienced in finding reports on some organisations' websites (e.g. time-consuming to navigate), and the importance of ensuring a high profile and "visibility" of reporting.

There was strong support for continued access to local and national level information and analysis. A range of related comments were provided, including:

- The format and presentation of reports were considered to be of utmost importance. Reports should be accessible, easily digestible and user-friendly. Improved data visualisation and more engaging reports were emphasised (e.g. data should be downloadable for comparative analysis/benchmarking, greater use of dashboards, tables, graphs, infographics).
- It might be appropriate for public sector bodies to produce versions of the report for different stakeholders e.g. partners, general public. Some respondents commented that the current reporting template contained some data which was often not easy for the public to read or interpret.
- Consideration could be given to continuing to host public sector bodies' reports on one easily accessible site for interested parties (i.e. a searchable central site, a dedicated national platform for current and previous reports). Some respondents made reference to the Sustainable Scotland Network website that currently provided that facility. Many commented that this could be in addition to public sector bodies publishing their report on its own website.

- Wider feedback was that use of a central site might call for communications strategies about the data contained in the reports and how it could be used, what it means and how it contributes towards national outcomes/targets.
- In order to provide meaningful information/data, the importance of consistency of reporting across public sector bodies was considered essential. The main points raised were that this would aid read-across and comparison of information by interested parties, and benchmarking of performance between similar organisations.
- Further, it was considered vital that information in individual reports was compiled and analysed at a national level to help communicate insights and intelligence (e.g. identifying trends, developments and gaps, helping to drive future progress), and to increase public understanding of progress that had been made – “as SSN have been doing up to this point”. Making much better use of the data was considered essential.

These points are reflected in the quotes below.

“Reports should be communicated as widely as possible, to demonstrate to communities the efforts being made by the organisation, in the same ways as financial accounts and other statements of performance. The current reporting format – an Excel spreadsheet – appears to have been adopted to facilitate analysis of submissions rather than being understandable to a wider audience. It suffers however from a number of weaknesses in terms of public reporting. Specifically, these reports are: difficult to read and visually technical; difficult to print; fail to identify and highlight year-on-year trends, for example to reveal whether an organisation’s performance is improving? If so by how much? And how does it contribute to national ambitions?”

Alan Speedie Associates Ltd

“Analysis and commentary on the reports is also needed on a national level to improve reach, impact and engagement”.

SSN Governance Action Group

“Better visualisation of data approaches is needed. This needs to invest in scaling up use and transparency of reports from the basic posting of static documents online through to data visualisation, to organisational/independent assessment of performance and forward plans, actions and commitments. The Scottish public sector is data rich but knowledge, insight and action poor, so presentation and use of the data in reports needs to change, including the public presentation of reports”.

Scottish Parliament Corporate Body

“Reporting and analysis should communicate insights, contribute commentary and statements on status, progress, implications/gaps, and actions required to meet targets and better deliver action, including on adaptation. A platform for voluntary participation in sharing reports and assessing peer progress and challenges is critical and should include the Scottish Government. This move towards an open public data approach would be welcome especially where it supports data analytics and data visualisation that can raise awareness, improve understanding and crucially, inform decisions and drive further change”.

The City of Edinburgh Council

“Ideally, we suggest the Scottish Government provides a ‘smart solution’ that would allow the key information from the public sector reporting template to be pulled into a summary document at the touch of a button. This would also ensure that all public bodies’ reports are in the same format, and easy to understand. Ideally, this ‘smart solution’ could allow for the visualisation of data to help communicate insights and intelligence as opposed to simply more information. Failing the availability of a ‘smart solution’ we propose the Scottish Government provides a standardised reporting format for all public bodies to use. This should convey the most pertinent information in a way that is not too burdensome for public bodies to produce”.

Scottish Enterprise

Thirdly, some respondents highlighted that a key goal of providing meaningful information should be to facilitate knowledge exchange and the sharing of good practice and insights/reflections regarding progress, successes, and challenges among public sector bodies. Using the information/data made publicly available to learn from others was considered important, as was ensuring that there were effective mechanisms in place to help facilitate and encourage this to happen. Reporting was considered to have an important role to play in performance management and continuous improvement.

These points are reflected in the quotes below.

“One of the roles that SSN undertook that was very useful was to provide a central repository for all national reports and more importantly to help share best practice and ideas between different organisations. That sort of knowledge transfer will not happen without a lead grouping with proper resourcing to support it”.

Individual

“.... the SSN aggregation of reports is valuable, to have all in one place, but reports need to be more user friendly, accessible via a dashboard that allows for comparisons/some level of analysis”.

“We particularly support the proposal that it should be “in a way that is ...meaningful”. Doing so could involve some kind of formal requirement for bodies to critically analyse and act on their report findings, and/or for a ‘sharing good practice’ analysis to be carried out by a central, co-ordinating body”.

Scottish Natural Heritage

“It is also useful for public bodies to learn from approaches elsewhere and current collation of the reports in a central location such as currently provided on the Sustainable Scotland Network is useful for this purpose. It is recognised that although the report template is useful for submission of the relevant information, the format is not engaging. Public bodies should be encouraged and supported to translate key messages from the report in a summarised readily understandable format. Standard climate visuals including graphs and infographics to translate technical information would help with improving understanding and ensure consistency in approach across the public sector bodies. The current format does not allow any reflection on progress”.

Aberdeen City Council

“In the past, SSN has produced analysis reports about the public bodies’ returns, including case studies for organisations leading on various different aspects of the climate change duties. Future work could build on this and engage more senior management within each organisation in what effective action on climate change looks like and what resources may be required may be required to achieve it”.

Glasgow City Council

While not mentioned to any large extent, a few respondents did raise concerns about their ability to produce such reports given continued reductions in budgets, and/or that reporting should not pose an additional burden on public sector bodies. These respondents suggested that there might be a need for additional resources.

Few respondents disagreed with the proposal that public sector bodies should each make their own report on emissions (3%). The main feedback from these respondents was as follows:

- A couple of respondents felt that it would be better if all reports continued to be made available on a central site, with public sector bodies encouraged or required to provide a link to that location on their websites. It was reported that this could help ensure consistency of reporting.
- One respondent reported that an independent body could oversee all emissions and carbon control and give a realistic and uniform appraisal of each body’s performance.

- Another respondent felt that there was no requirement for a separate report to be published given that public sector bodies were required to publish a sustainability report (e.g. as part of their Annual Report and Accounts) and complete the Climate Change Return. This respondent went on to add that there might also be inconsistencies in reporting (e.g. style, content).
- The same respondent also proposed that Climate Change Returns could be made publicly available through the Sustainable Scotland Network and on organisations' own websites – with Sustainable Scotland Network undertaking in-depth analysis to compare performance across public sector bodies and making this publicly available.

# Section 9

## Wider Issues Raised

### Importance of Tackling Climate Change and the Role of the Public Sector

Many respondents took the opportunity to highlight that with a climate emergency declared in Scotland and ambitious and stretching targets legislated for, there was a need to urgently implement and accelerate action to tackle climate change. There was recognition that achieving the scale of change at a national level required a “step change in focus and action”, and that this presented challenges and opportunities. Some respondents considered it essential that mitigation and adaptation were given equal weight in terms of action to tackle climate change.

The need for a whole-system approach and new and different ways of working were considered vital in order to achieve the transformational change.

A strong message from across the consultation responses was that the public sector were well-placed to drive this change. Respondents highlighted the importance of the public sector “leading by example”, and that business-as-usual was not an option. Related feedback was that public sector bodies have a significant “influencing role” to drive this transformational change.

Some respondents went on to identify those areas in which public sector bodies could exert their influencing role, for example:

- Managing their own estate to improve efficiency and provide a testing ground for innovative projects and demonstrations of how to implement effective change.
- Implementing physical measures in the form of energy efficiency and zero/low carbon technologies.
- Procurement of a considerable range of goods and services, and the ability to direct this procurement towards lower carbon options or to positively influence the supply chain.
- Through Planning, including land use Planning.
- Encouraging behaviour change among its employees (and customers/clients). The public sector is a major employer in Scotland. A key role would be to motivate, empower and educate employees, and embed a cultural and behavioural shift throughout organisations.
- Influence on infrastructure and systems e.g. planning, delivery of health services, education, travel, etc.
- Being part of the interface between the private sector, national government and individuals.

There were a few specific references to the importance of tackling transport emissions. There was reference to the need for policy/legislation that all inter-UK business travel taken by public sector bodies<sup>6</sup> should be taken by train not by plane. It was suggested that flights should only be allowed in exceptional circumstances and be signed off by the Chief Executive. Wider feedback related to the importance of behaviour change and the sharing and adoption of best practice to reduce dependence on carbon-emitting private transport.

### **Step-Change in Levels of Innovation, Collaboration and Partnership Working**

Some respondents highlighted that the ability to meet targets would require strong leadership, radical thinking, a culture of innovation, and deeper levels of collaboration and partnership working at a local, regional and national level.

Wider feedback highlighted the importance of exploring ways to minimise the potential for silo thinking and working within organisations – in order to create a joined up and integrated approach, to test and develop innovative solutions, and to co-create new ways of working. There was wider recognition that there would need to be continued and dynamic action taken to tackle climate change (e.g. in response to technological change resulting in new options for reducing emissions).

In order to support the transition and to enact the step changes in action on climate change, these respondents emphasised the need for: appropriate support and resourcing; capacity and skills development; and effective reporting and enforcement mechanisms. These are considered further below.

### **But Everyone Has a Role to Play**

The feedback confirmed that the public sector – like every sector and actor in Scotland – have a key role to play in addressing the climate emergency. The main messages were that the private sector should also be held accountable for their actions, and that the impacts of industry on climate change and the environment should be monitored closely, and action taken where necessary. There was recognition that small and large businesses would need to be supported to play their part more fully. The public also has a role to play. Indeed, there would need to be transformative change in all aspects of society.

### **Guidance, Support and Resources from the Scottish Government**

There was broad agreement that transformational change was needed to achieve the targets set for Scotland, and that public sector bodies were committed to build on efforts to date and to accelerate action in this key policy area.

The main feedback was that public sector bodies would need support and resources from the Scottish Government to ensure that the sector could fully exert its influence. An active and ongoing dialogue between the Scottish Government and public sector bodies was therefore encouraged.

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<sup>6</sup> For example, with the exception of the Western Isles, Orkney, Shetland and the very north of Scotland e.g. beyond Inverness.

Common points raised included:

- There were calls for a review of national policy, funding mechanisms and legislation. And further clarity would be required from the Scottish Government in terms of policy, legislation and standards.
- There was an expectation that the Climate Emergency would require a reassessment of priorities for Government and for public sector spend and service provision, and consideration given to which actions should be regarded as mandatory.
- Greater clarity would be required from the Scottish Government on the correlation between national ambitions and local delivery. There would need to be a clearer understanding of the alignment between public sector bodies' responsibilities and national emissions inventories and emission reduction plans.
- To be fully effective at driving carbon emission reductions and tackling climate change, there should be an empowering framework of legislation. From a local government perspective, specific areas mentioned were Housing, Low Carbon Heating, Planning, Economic Growth, and Transport.
- That legislation would need to start to align with the aspirational targets that have been set.
- That the public sector would require sufficient power, support and appropriate resources (i.e. funding and staff capacity) to make the changes needed. Existing resources and capacity were said to be constrained and stretched.
- There would need to be strong political leadership at the highest level and through all levels of the Scottish Government (e.g. including improvements to cross-directorate working).
- Support to leverage private sector funding into projects with cross sectoral partners which take some degree of risk associated with innovative practice and technological advancement.
- Scottish Government encouragement, support and guidance to ensure that all public bodies were equally bold in setting carbon neutral targets and embedding these into their daily decision making and business planning would further encourage local collaboration.
- Clarity on how the duties would integrate with existing and emerging duties for local authorities related to emission reduction. For example, local authorities would have a role to play in putting in place climate actions for their own estate and operations; but at the same time, could also have a role to play in enforcement of wider duties such as those emerging under the Circular Economy Bill and those for transport.

There were wider comments regarding public sector body access to specialist and technical advice and support.

Some respondents mentioned the importance of providing opportunities for learning, development and training for staff (and others) within public sector bodies to understand and act on climate change. Specific comments were made regarding training provided to senior management and elected members, including the importance of cross-service planning and budgeting. Another respondent felt that behavioural change had not been fully addressed in the proposals. There was wider reference to public procurement, and that it would be important to develop the necessary expertise, capacity and resource in public sector bodies so that they could effectively implement the new strategic approach and use their leverage with contractors.

### **Cessation of Funding for the Sustainable Scotland Network Secretariat**

Many respondents took the opportunity to reiterate their concerns and disappointment with the Scottish Government's decision to cease funding for the secretariat of the Sustainable Scotland Network when its current contract ends.

Firstly, a key concern was around the timing of this decision – at a time when Scotland has declared a Climate Emergency. The type of support provided by the Network was considered critical to public sector bodies achieving their net zero aspirations (as individual bodies and as part of a wider collaborating public sector).

Secondly, respondents highlighted that the support provided by the Network was highly valued, trusted and respected. Some commented that their organisation would not have made the progress to date on the climate change and wider sustainability agendas if it had not been for the support of the Network and its staff team. Wider feedback confirmed that the Network had played an essential role in developing the skills and knowledge of the sector through the provision of training and networking opportunities and the sharing of good practice, etc. Many felt that its loss would be considerable and hinder the scale and pace of change now needed.

Thirdly, some respondents felt that it could be more cost-effective to develop and enhance the Sustainable Scotland Network, and to build on what it delivered to date, rather than create something new. Wider feedback was supportive of reviewing the format and role of Network to develop an understanding of how it could change, evolve and continuously improve.

A related concern was that the decision to cease funding for the Network's Secretariat had been taken prior to the establishment of new structures. There was support for an effective network and support structure for public sector bodies to be in place from 2020 onward, and appropriate transition arrangements. Some respondents went on to highlight the potential risks associated with the cessation of funding to the Network's secretariat (e.g. less action and support on sustainable development and climate change, and a lack of consistency and loss of long-term trends in public body reporting).

Fourthly, it was considered important that any new mechanisms introduced should build upon the work of the Sustainable Scotland Network and ensure that its expertise was not lost. It was suggested that the Scottish Government could work with the Network's Steering Group to develop and secure funding for a new operating model for the Sustainable Scotland Network that fits with, and adds value to, the new public sector support and leadership structures brought forward to address the global climate emergency and Scotland's net-zero targets.

## **Monitoring and Reporting on Progress and Achievements**

A common theme was that evidence and data must underpin all activities to drive ambitious climate action within public sector bodies.

There was support for: ensuring that meaningful and reliable data were collated; increasing the consistency of reporting across public sector bodies; for streamlining reporting requirements; for making better use of the data and insights; and for making annual reports publically available. There was some reference to the nature and range of information and data available. The point made was that this provided valuable insights and learning, and that improvements could be made around how data was analysed, used, and disseminated.

It was considered essential that analysis was undertaken of the annual reports to demonstrate a clear understanding of the collective effort and contribution of public sector bodies towards national goals and targets. Some reference was made to the current summary report that provided an overview of the areas where public sector bodies have made progress on reducing emissions, and where there was further work to be done. It was considered important that responsibility for collating this information was retained.

There was support expressed for monitoring and reporting to be viewed as an integral part of driving climate action, and supporting continuous improvement across public sector bodies and the sector as a whole.

Wider comments related to the important role that reporting played in providing opportunities for all public sector bodies to learn from and support each other, to enhance knowledge exchange/sharing, for reflection, and to embed continuous improvement within public sector bodies.

Some examples provided included:

- Sharing best/good practice, including case studies (e.g. across sectors, geographies and remits; on how to scale-up actions/activities).
- Sharing lessons about the wider benefits of climate action, and for fostering collaborative and multidisciplinary approaches.
- Sharing of key successes and failures.
- Workshops, conferences, and electronic networks.

- Embedding holistic cross-service planning and budgeting into reporting requirements.
- Comparing and contrasting performance and progress with previous years.
- A few respondents provided commentary around the current reporting template. Comments related to reducing areas of repetition, ensuring consistency of reporting across public sector bodies, and ensuring that reports were disseminated in ways that were easy to understand, digestible and engaging.
- A few respondents reiterated their concerns that the ProXed portal would no longer be operational from early 2020, and that there should be an operational replacement in place in advance of the next reporting deadline.

### **Structures to Provide a Collective Voice for Public Sector Bodies**

Structures to provide a collective voice for all public sector bodies were encouraged.

There was strong support expressed for mechanisms through which to drive cooperation and collaboration as well as to share knowledge and best practice. Wider feedback was that having structures in place for public sector bodies to raise concerns to the Scottish Government (e.g. about reporting, training needs, barriers to progress, or any other issues) would be important.

Finally, while not mentioned to any great extent, it was suggested that those represented on the proposed new structures should act as a “critical friend” - challenging and helping individual public sector bodies to address areas they are struggling to tackle and/or areas that are less well developed (e.g. Scope 3 emissions were referenced).

## Appendix A: Publish Response

Sixty-eight individuals and organisations who responded to the consultation selected “publish response with name”. This included 54 organisations/groups (Table A1), and 14 individuals (Table A2).

A further 68 individuals/organisations selected “publish response only (without name)”, Table A3. Finally, 10 respondents selected “do not publish response”.

**Table A1: Organisations – Publish Response with Name**

Aberdeen City Council	Historic Environment Scotland
Advanced Procurement for Universities and Colleges	James Hutton Institute
Alan Speedie Associates Ltd	Keep Scotland Beautiful
Built Environment Forum Scotland	Law Society of Scotland
Cairngorms National Park Authority	NHS Fife, Public Health Department
Carbon Forecast Ltd	NHS Health Scotland
Citizens Advice Scotland	North Lanarkshire Council
Climate Ready Clyde	Orkney Islands Council
Convention of Scottish Local Authorities	Prospect
Comhairle nan Eilean Siar	Scottish Ambulance Service
Creative Carbon Scotland	Scottish Borders Council
Dumfries and Galloway Council	Scottish Children's Reporter Administration
Dundee City Council / Dundee Health and Social Care Partnership	Scottish Environmental Anaesthesia Group
Edinburgh Napier University	Scottish Land Commission
Fife Council	Scottish Natural Heritage
Forest Carbon Ltd	Scottish Parliament Corporate Body
Friends of the Earth Tayside	Strathclyde Partnership for Transport
Goes Foundation	Scottish Public Pensions Agency

**Table A1: Organisations – Publish Response with Name (cont'd)**

Highlands and Islands Enterprise	Scottish Renewables
Skills Development Scotland	SSN Governance Action Group
Soil Association Scotland	The Care Inspectorate
South Ayrshire Council	The City of Edinburgh Council
South Ayrshire Sustainability Partnership	The Energy Poverty Research initiative (EPRI) and Common Weal
South Lanarkshire Council	Transform Scotland
South West of Scotland Transport Partnership	UNISON Scotland
Stirling Council	University of Edinburgh, Department for Social Responsibility and Sustainability
sportscotland	Woodland Trust Scotland

**Table A2: Individuals – Publish Response with Name**

Anne Forsyth	Isabel Douglas
Chris Wood-Gee	Jean-Loup Rebours-Smith
Craig Dun	John Stoddart
Dave Reay	John Wincott
David Stutchfield	Jonathan Southerington
Eddie Boyd	Peter Hawkins
Elizabeth Leighton	Vic Thomas

**Table A3: Organisations – Publish Response without Name**

Aberdeenshire Council	Nourish Scotland
Argyll and Bute Council	Office of the Scottish Charity Regulator
Chartered Institute of Logistics and Transport	Outer Hebrides Community Planning Partnership
Creative Scotland	Police Scotland
Crown Estate Scotland	Registers of Scotland
East Dunbartonshire Council	Renfrewshire Council
East Lothian Council	Scottish Enterprise
EAUC-Scotland	Scottish Environmental Protection Agency
Falkirk Council	Scottish Fire and Rescue Service
Glasgow City Council	Scottish Futures Trust
Glasgow Clyde College	Scottish Housing Regulator
Glasgow Kelvin College	Scottish Legal Aid Board
Inverclyde Council	Scottish Public Services Ombudsman
Irt Surveys Ltd	Scottish Social Services Council
Loch Lomond & The Trossachs National Park Authority	Scottish Water
National Galleries of Scotland	SEStran
Nestrans - North East Scotland Regional Transport Partnership	Social Security Scotland
NHS Ayrshire and Arran	Tactran
NHS Fife	The Scottish Courts and Tribunals Service
NHS Grampian	The Society of Local Authority Chief Executives and Senior Managers (Solace) Scotland
NHS Lanarkshire	VisitScotland
NHS National Services Scotland	West Dunbartonshire Council

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NHS Scotland Environmental  
Sustainability Group

WWF Scotland

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North Ayrshire Council

Zero Waste Scotland

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# Appendix B: Additional Comments

## Question 1

### Wider Comments on Guidance

A number of other areas were identified where public sector bodies might require further guidance and support, including:

- How to determine key emission intensive areas, how to baseline and prioritise, and how to identify and tackle barriers to achieving targets.
- Enabling public sector bodies to work with each other and with communities.
- Guidance should support approaches that enable the collection and use of data to deliver the net zero target, and set out procedures for data sharing between public bodies.
- Any update to the guidance should be “island proofed”.
- How to deal with environmental issues relating to out-sourced contractors (e.g. to ensure contracts cover sustainability and environmentally-friendly practices).
- Best waste management practice in the workplace.
- Support and guidance could be re-established similar to previous services provided by Resource Efficient Scotland (RES) and The Carbon Trust (e.g. support for feasibility studies and staff training).
- The recommended skill requirement for different staff roles, and scope to share resources or specialist skills where these might not be needed for every public sector body.
- Guidance should be developed for major public sector investments and projects to scale up investment opportunities.
- Guidance should look at opportunities to minimise the overall cost of delivering the 2045 target.
- Emissions data at Scottish and UK-wide levels indicate that the transport, agriculture and related land uses, business/industry, residential and energy supply sectors continue to be the largest sources of carbon emissions. While it was reported that Government programmes will address some or all of these sectors in some way, it would be helpful to have further guidance/advice. This includes: on the type of actions across each sector which would reduce emissions; how these can be delivered; by whom; and level of investment required and/or subsidy available to assist.

- Potential for carbon management through changing land use on the public sector estate was said to be rapidly increasing in prominence. Guidelines would be welcomed on how to weigh this up against other requirements from policy and legislation.
- Guidance on a consistent approach for how public sector bodies engage with current levels of activism (e.g. Climate Strikes).
- For major public sector investments and projects, including public events (sporting, cultural and civil events), and major national infrastructure developments.

### Question 3

More specific comments provided on the proposal that public sector bodies should be required to set targets for when they will achieve zero direct emissions, and for reduced indirect emissions:

- Further clarity would be required on what is expected of public sector bodies and clear definitions/explanations provided on terminology to avoid any confusion and ensure a consistent methodology for target setting. Specific reference was made to the terms: 'direct emissions', 'indirect emissions', 'net-zero', 'absolute zero' 'off-setting', 'sequestration', 'carbon neutrality'.
- A set of meaningful and consistent metrics would need to be developed and guidance provided in terms of what should be included and excluded in the targets to ensure consistency and validity of approach (e.g. type and source of emissions, off-setting and sequestration were specifically mentioned).
- Clear advice should be given on target scope (e.g. scopes 1, 2 and 3) and support given on how these should be assessed and reported on.
- Clarification on the relationship and interdependencies involved in net-zero organisational targets and net-zero national targets, and when using a targets-based approach factors that need to be considered include plans for such targets being well-informed and based on agreed international professional reporting standards.
- Net-zero would provide a consistent target for all organisations to work towards - boundaries of what should to be included by each organisation (direct and indirect emissions) should be made clear from the outset. It was further reported that technology, collaboration and resources would influence when timescales could be met, and support to facilitate and encourage these functions would be welcomed.

- Organisational target setting should continue to be supported by national/international sector-based guidance that ensures a clear understanding of how to set (and monitor) meaningful targets using an agreed indicator set. Guidance should build on existing approaches that have been used by public sector bodies to allow for national monitoring of progress towards achieving the national net zero target.
- Support to create carbon management plans, including methods for including off-setting and sequestration.
- Clarity on the monitoring and reporting requirements, and provisions for the independent verification of emissions data against targets.
- That an appropriate auditing regime would need to be put in place to ensure that emissions have been calculated correctly and accurately.
- Some respondents identified that additional training would be required to help public sector bodies accurately calculate emissions, particularly indirect emissions, and for setting informed/realistic dates for achieving targets (e.g. carbon accountancy training).
- Examples of best and innovative practice, as well as opportunities to learn from other organisations (e.g. online forums, documenting best practice, sharing of experiences and innovative solutions) could be provided. Plus signposting to national programmes and initiatives that could support the transition.
- Further work would be required to look at interdependent issues such as the climate emergency, ecological emergency, conserving and enhancing biodiversity, and climate adaptation - providing guidance, tools and techniques to enable effective action at a local level that contributes to national and global targets.

## Question 8

The following largely individual points were raised by respondents to Question 8 within the consultation document. The main themes were presented in the main report:

- Public bodies should also be reporting action to maintain carbon storage and improve potential for carbon sequestration on their landholdings or if they have invested in offsetting schemes. There should also be space to highlight climate change action/innovation.
- Information about how Public Sector Bodies plan to implement an Environmental Management System or if they have one already, how that operates (could be incorporated in to 4f). Information on the (at least one) designated individual who is solely responsible for sustainability in the workplace.
- How many sustainability/environmental staff employed expressed as a % of turnover, utility spend and per Full Time Equivalent (FTE) student number.

- Carbon capture targets could be reported.
- In view of the importance, for other departments, of the work of one department, departments should be required to report on liaisons they have had with others, to achieve more climate change benefit. I have mentioned transport in relation to health and to land use and planning.
- All emission sources should be identified and each public body should have to report on these.
- Sign off on all reports should be taken at the Chief Executive level in all organisations to reflect the importance of this issue and to ensure that Chief Executives are aware of the climate change work of the organisations they lead.
- There could be an opportunity to reflect the importance of the civic leadership role local authorities have within communities and the opportunities to work with other key stakeholders.
- With regards to travel this currently only allows you to put in miles rather than the amount of fuel used, which is a better proxy.
- A section where the public sector body can include additional information they feel is relevant to the achievement of net zero emissions but not captured elsewhere within the report, such as the number of electric vehicles within the fleet and use of technologies such as heat pumps.
- Additional reporting requirement on staff training, Reports should therefore identify what training is being done, targets for this, and the number and percentage of staff participating.
- We welcome the proposed changes to the Adaptation section, to introduce a structure that will focus responses. The weakness of this section currently is that it is anecdotal and does not give a clear indication of progress from year to year. We therefore also welcome Adaptation Scotland's Benchmarking Tool, which is a companion to the Adaptation Capability Framework, for which HES and other public bodies supported through an the Expert Working Group. The tool allows organisations to measure progress and compare theirs to that of other bodies.
- Changes in practice or improvements to infrastructure. To this end, the report will need to capture information about how individual organisations are addressing this, and section 3 of the report would be the most appropriate area to include this.
- A consideration of Island proofing, and where legislation may effect Islands differently. For example, reliance on ferries (currently diesel) and air travel means there are some restrictions to change for islanders.
- A report of grant funding received or investment made for certain projects and initiatives to help demonstrate the value and return on investment (in terms of sustainability benefits and finance).

- Infrastructure risk from climate change, such as the effect of sea level rise on coastal and road flooding, should be considered under a standard approach.
- A supported peer review process. This would include training (which could be part of the “Climate Solutions” qualification).
- Reporting of indicators is needed.
- Reporting does not consider how to deal with structural and organizational changes in PBs. What happens with divestment and outsourcing? E.g. if a school becomes an academy? Is this still considered part of the carbon neutral regime or is it carbon leakage?
- Consideration should be given to requesting that Public Sector Bodies authorise their utility suppliers and meter operators to issue their data directly to Scottish Government’s reporting scheme administrator / contractor.
- There needs to be a greater focus on indirect emissions throughout the reporting.
- Consideration could be given to ‘softer’ climate related outputs/actions that are aimed at reducing emissions. This could include communication campaigns, behaviour change, educational work and stakeholder engagement.
- There are some major areas where urgent changes are needed, particularly in ensuring that infrastructural projects such as schools, hospitals, offices and housing intended to be operational through to 2045 and beyond are designed and constructed to utilise the best available (affordable with life cycle analysis) technology for energy efficiency and renewable energy generation. There should be specific reporting on the progress achieved in this direction.
- We find the general approach taken rather vague and intangible. We would prefer an approach which set out rather more concrete items on which Public Bodies should report. In the area of transport, this would include:
  - Travel Planning. Whether Public Bodies have adopted Travel Plans, and whether they have effective monitoring in place. Public Bodies should as part of their Travel Plans quantify business travel emissions and should estimate emissions generated by commuter travel.
  - Low Emission Vehicles: Whether Public Bodies are making progress in decarbonising their vehicle fleets.
  - Travel to London: Whether Public Bodies are using rail rather than air for travel from Scotland to London (in particular Edinburgh-London and Glasgow-London).
- We recommend that these items be included in the Statutory Guidance.
- It may be useful to revise the procurement section to gather more useful data to better understand how it might contribute to decarbonisation.



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