

A Consultation on "The Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Order 2015": Analysis of Responses



AGRICULTURE, ENVIRONMENT AND MARINE

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Public Bodies: Reporting Requirements)
(Scotland) Order 2015”:
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**Scottish Government Social Researchers:
Energy and Climate Change**

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1. Executive Summary

Introduction and Context

- 1.1. This report presents an analysis of written responses to the Scottish Government's consultation on its draft Climate Change (Reporting on Climate Change Duties) (Scotland) Order 2015. This order proposes to use the powers in the Climate Change (Scotland) Act 2009 ('the Act') to introduce a statutory requirement for specified public bodies, described as 'Major Players', to prepare annual reports on their compliance with their climate change duties under the Act. The overall aim of the proposal is improve the quality and consistency of climate change information reported by public sector bodies in Scotland.
- 1.2. The consultation asked 14 questions, with a 15th question inviting additional comments. It ran from 20 February - 29 May 2015.
- 1.3. 73 responses were received: 51 were from organisation respondents and 22 were from individual members of the public. Of the 51 organisation respondents, 35 were on the proposed list of 'major players' which would be required to meet the new reporting requirements. Others included sectoral bodies which represent or speak on behalf of major players in local government, the NHS and education; environmental non-governmental organisations (NGOs), an environmental consultancy and a trade union.

Views on the Proposal in Principle¹

- 1.4. There was a very high level of support for the proposed new reporting requirements, with 75% of all consultation respondents agreeing with them in principle. Out of 51 organisation respondents to the consultation, 47 (92%) supported the proposal. The level of support was similar among major players, which would be required to meet the new reporting requirements, and non-major players, which would not.
- 1.5. 3 organisation respondents (6%) disagreed with the proposal. They considered that the proposal conflicted with the principles of local democracy and accountability; that existing voluntary reporting on and actions to reduce carbon emissions could be continued; and that smaller public bodies would struggle to comply with the new requirements.
- 1.6. 14 out of 22 (64%) of individual respondents disagreed with the proposal. Their disagreement was primarily attributable to one or both of the following issues: scepticism about climate change in principle, and concerns that public money was being wasted, for example on the cost of actions to address climate change. These or similar views were expressed by many

¹ Question 1

individual respondents in response to most of the subsequent consultation questions.

Cross-Cutting Issues

- 1.7. A number of cross-cutting issues featured in responses to many of the consultation questions. They were emphasised repeatedly both by many respondents who supported the proposal or agreed with specific questions in principle, and by respondents who did not.

Variation among public bodies and the need for proportionality in the reporting requirements

- 1.8. Many respondents emphasised the diversity among the public bodies which would be required to report, for example in their role and size; in their direct carbon emissions and the extent to which they could control them; and in the stage they are at in their fulfilment of their climate change duties and reporting on carbon emissions. They highlighted the need for flexibility and proportionality in the reporting requirements to take account of this diversity. This issue informed some concern that public body reports should not be benchmarked against each other.

The need for alignment with other reporting requirements.

- 1.9. It was emphasised that the new requirements should replace existing requirements, so that they added value and did not create additional work. They should also be consistent with separate sector-specific reporting arrangements, which would still be required.

The need for balance between information provision and reporting burden.

- 1.10. A number of respondents commented that the information requirements should not be too complex or impose an unmanageable reporting burden on public bodies, and it was suggested that there was scope for some rationalisation and simplification.

The public sector and its relative contribution to carbon emissions.

- 1.11. The view was expressed that direct emissions from the public sector contribute a relatively low proportion of Scotland's carbon emissions. It was suggested that there should be a broader focus on the public sector's capacity to influence indirect emissions in wider society, for example through the use of regulatory functions.

Proposed Reporting Requirements²

The Impact of Standardised Reporting (Q2)

- 1.12. Overall, 75% of all consultation respondents and 88% of organisation respondents agreed that standardised reporting would improve the quality and consistency of climate change information reported by public sector

² Questions 2,3,6,7

major players. More robust and transparent data should lead to better understanding by public bodies of their carbon emissions, improved benchmarking among public bodies and more sharing of good practice. A minority of organisation respondents disagreed, on the grounds that public bodies are too varied for a standardised approach to work; that the proposed questions were over-prescriptive; and that voluntary approaches could be used instead.

- 1.13. Concerns were raised by a number of respondents, both those who agreed and disagreed with the proposed reporting, about whether the proposed data requirements would result in truly consistent data; about data requirements which some organisations could not fulfil; and about the omission of some data collected under the current Scotland's Climate Change Declaration (SCCD) voluntary arrangements.
- 1.14. It was suggested that the reporting should incorporate a number of principles to maximise its effectiveness, including building on professional standards and good practice, and supporting learning and performance improvement. Suggested additions to improve the accessibility of the reports themselves included an executive summary, space for more narrative contextual reporting, and charts to aid presentation of quantitative data.

Guidance (Q7)

- 1.15. The need for guidance on how to fulfil the new requirements was emphasised throughout the question responses. The guidance needed to be consistent, clear, detailed and practical. Key contents would include detailed explanations of how to complete each question; worked examples of exemplar responses; appropriate greenhouse gas accounting methodology and conversion factors; and advice on how to establish the reporting systems. The guidance should be an online resource, reinforced through training events and through ongoing support from the Sustainable Scotland Network (SSN) in a way similar to that provided for the existing voluntary reporting.

Proposed Policy Subjects and Questions (Q3)

- 1.16. 47% of all consultation respondents and 57% of organisation respondents agreed with the proposed policy subjects and questions within the reporting format. Around one quarter of organisation respondents did not agree. A number of policy subjects were recommended for addition to the reporting format, several of which are included in the current voluntary reporting arrangements. The most common suggestions were: reporting on area-wide emissions (where a public body has responsibility within a defined geographic boundary); biodiversity; and 'acting sustainably', which would link to the Act's third public body duty, to act '*in a way that it considers is most sustainable*'. Detailed comments on specific questions included in the

proposed new format have been collated by SSN and will inform a revised version.

- 1.17. Respondents emphasised that the improved reporting on carbon emissions should lead to enhanced action to reduce carbon emissions. It was suggested that this would happen as a result of the increased visibility of carbon emissions issues to public bodies, which would stimulate them to take their climate change duties more seriously. However some respondents emphasised that impacts of this kind would not automatically result from improved reporting, and that proactive efforts would be needed to ensure that the reporting was used to encourage action and generate momentum. To this end, additional elements for the reporting were suggested to address actions taken, not taken or required to reduce emissions.

Major Players (Q6a)

- 1.18. Around half of all consultation responses agreed with the list of proposed major players, and about two thirds of organisation respondents agreed. A number of suggestions were made for specific additions to, removals from and amendments to the major players list. General points were made about the need for consistency and transparency, for example by including all public bodies with 'audit or regulatory functions'; and by listing individually all Executive Agencies included under the major player 'Scottish Ministers'. It was also suggested that the status of arms-length external organisations which deliver public services should be reviewed.

Voluntary Provision of Additional Information (Q6b)

- 1.19. This question reflected ongoing work on proposed voluntary reporting requirements additional to the proposed mandatory requirements. The majority of major players were willing to provide this information on a voluntary basis, subject to whether the requirements were reasonable and achievable, and subject to their resource constraints. One sectoral organisation respondent was not willing to do this, as the information was already in the public domain by other routes.

Resource Implications³

Overall (Q5)

- 1.20. 56% of all consultation respondents and 75% of organisation respondents considered that there would be additional resource implications associated with the proposed reporting requirements, and this issue was raised as a significant concern throughout the consultation responses. While a few larger public bodies with more experience of such reporting considered that the implications would be manageable, smaller public bodies new to such reporting were much more likely to foresee significant challenges. There

³ Questions 4,5,12

were concerns that the new requirements were being introduced at a time of considerable financial pressures in the public sector; that significant additional staff time would be needed to meet them; and that resources might be diverted from other work.

Time Requirements (Q12)

- 1.21. Asked how long it would take them to produce the required report, around half of organisation respondents answered that this was too difficult to quantify and would in any case vary by public body. Respondents who did attempt to provide an estimate varied in how they approached this, and their estimates are therefore not all directly comparable. Several respondents considered that the process would take longer in the first year of the new requirements, and it was suggested that Year 1 of the reporting could be a pilot year while new systems were established.

Deadlines (Q4)

- 1.22. The consultation document proposed that each major player would produce an annual report for the previous financial year (April to March). The deadline proposed for the first annual report (April 2015 - March 2016) was the end of October 2016. The deadline proposed for subsequent annual reports was the end of September following the financial year end.
- 1.23. While around one third of organisation respondents supported this proposal, over half proposed an alternative later deadline. The main reasons for this were that the data required would not all be available in time for the deadline; and that there would be insufficient time to collate and validate it, or to comply with internal governance and authorisation requirements, prior to submission. Education sector respondents highlighted an additional challenge, in that their financial year runs from July - June and therefore ends three months later compared with other public bodies.

Quality Assurance and Accountability⁴

Monitoring (Q8)

- 1.24. 70% of all respondents, and 90% of organisation respondents, agreed in principle that monitoring would be needed. Most organisations wanted a supportive monitoring approach, with reports assessed and used to identify training and support needs, and feedback provided to help organisations improve their reporting. Most organisation respondents considered that the monitoring should be undertaken by an external central body, with the Scottish Government itself the most common suggestion, though other specific suggestions were made. A minority of organisation respondents considered that they should undertake the monitoring internally.

⁴ Questions 8,9,10,11

Validation (Q10)

- 1.25. Two thirds of all respondents considered that some kind of validation of their reporting would be needed, but their views differed on what form it should take. Independent validation and internal validation were each supported by around a quarter of all respondents, with a smaller proportion supporting peer to peer validation. Advantages and disadvantages were identified for each option, with cost and time implications associated with all of them.

Publication (Q11)

- 1.26. The majority of respondents supported the publication of their annual climate change public bodies duties report on the SSN website, with many public bodies commenting that reporting of this kind already happened. A few organisations expressed some reservations, reiterating concerns about benchmarking reports from diverse organisations.

Non-Compliance (Q9)

- 1.27. Most respondents considered that there should be consequences of some kind for non-compliance with the reporting requirements, but differed on whether the consequences should involve support or penalties or both. Many respondents, particularly the major players which would be reporting, wanted a supportive response to non-compliance, particularly in the early stages of the new reporting requirements. Other respondents, particularly organisations involved in holding public bodies to account, were more likely to support a role for sanctions, with publicity for non-compliant organisations the most common suggestion. Some public body respondents saw no need for specific consequences for non-compliance, considering that reputational damage would occur anyway.
- 1.28. A few public bodies commented on the distinction between compliance with public body climate change duties and compliance with the proposed reporting requirements, and requested clarity on how compliance with each of these would be defined.

Impact Assessment⁵

Business and Voluntary Sector Impact Assessment (Q13)

- 1.29. 58% of all respondents and 45% of organisation respondents mentioned one or more impacts for these sectors. The main potential impacts specific to these sectors were: the adoption of lower carbon policies as a result of the public sector's example; opportunities to sell consultancy services to the public sector; and additional information requirements for public sector contracts.

⁵ Questions 13,14

Equalities Impact Assessment (Q14)

- 1.30. 52% of all respondents and 59% of organisations did not consider that the policy proposal presented would have a differential impact on people with the protected equalities characteristics specified in the question. Other comments included that the proposal could have a positive impact by disproportionately benefiting these groups and enhancing their outcomes, and that equalities impact assessments would be needed for future public sector climate change initiatives.

2. Introduction

Background

- 2.1. On 20 February 2015 the Scottish Government (SG) published a consultation on its proposals to introduce a requirement for climate change reporting under the climate change public bodies duties. The overall aim of the proposal is to improve the quality and consistency of climate change information reported across the public sector in Scotland.
- 2.2. *General purpose:* The main reasons for using the powers in the Climate Change (Scotland) Act 2009 ('the Act') to introduce a statutory reporting requirement are to: support compliance with the public bodies duties; consolidate climate change information from the public sector; introduce standard methodology to improve data consistency; encourage continuous improvement and transparency; improve board engagement and leadership action; and inform Scottish Government strategic reporting and future policy/support.
- 2.3. *Consultation aim:* To consult on the Scottish Government proposals to make an order under section 46 of the Climate Change (Scotland) Act 2009 requiring specified public bodies, described as 'major players', to prepare annual reports on compliance with climate change duties. The order will set out the public bodies involved, the form of these reports and the information to be included.

Consultation Process

- 2.4. The consultation ran for a period of 14 weeks from 20 February to 29 May 2015.
- 2.5. The key proposals upon which views were sought relate to the following areas:
 - The draft statutory instrument outlining the policy proposals.
 - The public sector major players list. (Schedule 1).
 - The public bodies duties climate change reporting form. (Schedule 2).
- 2.6. The Scottish Government sought views on the proposed introduction of a statutory requirement on specified public bodies to report compliance on the climate change public bodies duties. Views were also sought on the impact of the changes in reporting climate change progress and activity, including any concerns. The consultation also invited views on how the climate change reports should be validated, analysed and monitored in the future.
- 2.7. The consultation was launched on the Scottish Government "Citizen Space" (CS) on-line portal. A dedicated consultation questionnaire asked fourteen

relevant questions about the policy proposals, with a fifteenth question inviting any other comments. The consultation questionnaire was optional for respondents to complete. Several respondents did not use the portal to record their views, however to enable these views to be taken into account during the analysis process, these responses were uploaded onto the CS platform by officials for completeness.

2.8. The consultation was promoted directly to stakeholders and more generally through the following media options:

- SG Citizen Space portal and SG consultation webpage.
- SG consultation update service.
- SG News Release.
- Public Bodies weekly bulletin.
- All 150 major players notified via practitioner contacts or sector associations.
- SSN newsletter article and update.
- Ministerial speeches at public sector events.
- Climate Change Director / Executive strategy meetings.
- SSN and Resource Efficient Scotland (RES) Conference and training events.

2.9. SSN also organised a stakeholder event, held in March 2015, which informed its response to this consultation.

Profile of Respondents

2.10. A total of 73 responses were received: 51 were from organisations and 22 were from individual members of the public. For the purposes of the analysis, the organisation respondents have been classified in 6 categories: public sector organisations including NHS organisations (19 responses); Local Government including the Convention of Scottish Local Authorities (COSLA) (17 responses); education and research bodies (6 responses); third sector and environmental NGOs (6 responses); and other miscellaneous groups (3 responses) comprising a community planning monitoring group, an environmental consultancy and a trade union. This breakdown is shown below.

Table 1: Breakdown of Consultation Respondents

Respondent Type	Number of Responses	% of Total
Organisations	51	70%
Public Bodies (see below)	19	26%
Local government	17	23%
Education / research institution	6	8%
Third sector / NGO	6	8%
Other - misc	3	4%
Organisations sub-total	51	70%
Individuals	22	30%
Total Responses	73	100%

Public Bodies includes Executive Agencies, Non-Departmental Public Bodies, NHS, etc
all percentages are rounded

2.11. For the purpose of the analysis, organisation respondents were also categorised according to whether or not they were ‘major players’, which would be required to report under the proposed statutory requirements. A breakdown of this categorisation is shown below.

Table 2: Breakdown of Consultation Respondents by Major Player Status

Respondent Type	Major Player?		
	yes	no	Total
Organisations	34	17	51
Public Bodies (see below)	16	3	19
Local government	16	1	17
Education / research institution	3	3	6
Third sector / NGO	0	6	6
Other - misc	0	3	3
Organisations sub-total	35	16	51
Individuals	0	22	22
Total Responses	34	39	73
Organisations - % breakdown	67%	33%	100%
Individuals - % breakdown	0%	100%	100%
Total - % breakdown	47%	53%	100%

Public Bodies includes Executive Agencies, Non-Departmental Public Bodies, NHS, etc
all percentages are rounded

2.12. It is important to note that, while a number of responding organisations are not themselves major players, they represent or speak on behalf of organisations which are. For example:

- **Local Government:** COSLA is not itself a major player, but acts as the national voice for the majority of Local Authorities in Scotland, which are major players. 14 Local Authorities submitted separate responses.
- **NHS:** the NHS Scotland Sustainability Steering Group (NSSG) is not itself a major player, but it represents all 22 NHS Scotland Boards across all areas of sustainability, including climate change and associated public sector duties. Its response was discussed and ratified by an NSSG meeting and none of the NHS Boards submitted separate responses.
- **Education and research sector:** 3 out of the 6 responses from this sector were from sectoral organisations which are not themselves major players but which represent education institutions, or staff working in them, which are. These 3 sectoral organisations are the Environmental Association for Universities and Colleges (EAUC), Advanced Procurement for Universities & Colleges (APUC) and Scottish Association of University Directors of Estate (SAUDE).

2.13. This issue was taken into account during the analysis of responses.

2.14. A full list of respondents, including their major player status, is shown in Annex A.

Data Analysis

2.15. 7 out of the 15 questions included a 'closed' element, asking 'Yes/No' questions or inviting respondents to select from one of a limited range of options. Results from responses to these closed questions are presented in tables.

2.16. 8 out of the 15 questions were 'open', inviting free text narrative responses. These responses have been analysed qualitatively to identify common themes and issues, a number of which featured in response to more than one question. In these cases they are discussed in detail under the most directly relevant consultation question, and other questions featuring the same theme cross-refer to those questions. The 7 'closed' questions also invited additional narrative responses, and these have also been analysed qualitatively.

2.17. For some of the open questions it was possible to code the qualitative analysis of free text responses in order to develop a quantitative breakdown of responses. These analyses are also presented in tables.

2.18. A small number of respondents did not make their submission in the consultation questionnaire, but submitted comments in a free-text or statement-style format. This content was analysed qualitatively under the most directly relevant consultation question.

2.19. Several respondents made points about religion, marriage, health, banking, world debt and defence policy. While such views were considered in the analysis, only views relevant to the specific policy proposal or to the wider climate change context were taken into account for this report.

Presentation of the Findings

2.20. The consultation findings are presented for each question, according to the order in which the questions were asked in the consultation.

3. Analysis of Responses

Question 1:

Do you agree that the powers in the Climate Change (Scotland) Act 2009 should be used to improve climate change reporting by public bodies?

- 3.1. This question invited a 'Yes/No' response, with a space for additional comments.
- 3.2. Out of the 73 consultation respondents, 72 (99%) answered the closed 'Yes/No' question, and 55 (75%) made additional comments. Table 3 shows a breakdown of responses to the closed 'Yes/No' question.

Table 3: Agreement or otherwise with the use of the Climate Change (Scotland) Act (2009) powers to improve climate change reporting by public bodies

Respondent Type	Agree	Disagree	Not Answered	Total Responses
Organisations	47	3	1	51
Individuals	8	14	0	22
Total Responses	55	17	1	73
<i>% of Organisations</i>	<i>92%</i>	<i>6%</i>	<i>2%</i>	<i>100%</i>
<i>% of Individuals</i>	<i>36%</i>	<i>64%</i>	<i>0%</i>	<i>100%</i>
% of Total Responses	75%	23%	1%	100%

all percentages are rounded

- 3.3. 92% of organisation respondents agreed with the proposal to improve climate change reporting by public bodies, compared with 36% of individual respondents.
- 3.4. An analysis of organisation respondents by 'major player' status shows similar high levels of agreement with the proposal among both 'major players' (public bodies which would be required to meet the new reporting requirements) and 'non-major players' (these include some bodies which represent or support major players, but that would not be required to meet the new reporting requirements themselves). Table 4 below shows this breakdown of responses.

Table 4: Agreement or otherwise with the climate change reporting proposal by Major Player status

Organisations: Major Player Status	Agree	Disagree	Not Answered	Total Responses
Major Player	32	2	1	35
non-Major Player	15	1	0	16
Total Responses	47	3	1	51
<i>% of Major Players</i>	<i>91%</i>	<i>6%</i>	<i>3%</i>	100%
<i>% of non-Major Players</i>	<i>94%</i>	<i>6%</i>	<i>0%</i>	100%
% of Organisations	92%	6%	2%	100%

all percentages are rounded

3.5. The following themes emerged from the additional comments on this question. In some cases these themes were discussed in more detail in response to later questions, or were the specific focus of later questions. These responses are therefore summarised here and where appropriate reported under those later question headings in more detail.

The impact on the availability and quality of carbon emissions data

3.6. A number of major player respondents noted the voluntary public sector reporting already undertaken as evidence of the sector's existing commitment to climate change reporting. However there was widespread agreement among those supporting the proposal, both major players themselves and other organisations, that the new reporting requirements could enhance that voluntary reporting and lead to improved carbon emissions data quality. This issue is discussed in more detail under Question 2.

The public sector and its relative contribution to carbon emissions

3.7. Several organisation respondents, both public bodies and others, made general points about the relationship between the public sector and carbon emissions. The view was expressed that direct emissions from the public sector contribute a relatively low proportion of Scotland's emissions, and that the introduction of mandatory public sector reporting would not therefore make a significant contribution to reducing emissions and to meeting annual climate change targets. Some respondents considered that there should be a broader focus on the public sector's use of its regulatory functions, such as planning, to reduce emissions, as well as its potential role in influencing wider society.

The need for alignment with other reporting requirements

3.8. Some public body respondents emphasised the need for the new requirements to replace existing requirements, so that they added value and

did not create additional work. They also noted the need for consistency with separate sector-specific reporting arrangements which will continue. Examples given included Sustainable Development Action Plans required for NHS Boards; annual environmental reports submitted by universities and colleges to the EAUC; and Public Sector Sustainability Reports required by the Scottish Government.

Other Issues

3.9. A number of other issues featured in the responses but are discussed in more detail under the relevant question headings below. These were:

- Variation among public bodies and the need for proportionality: see Question 2.
- The potential impact on action on carbon emissions: see Question 3.
- Resource Implications: see Question 5.
- Support and Guidance Needs: see Question 7.

Disagreement with the Proposal

3.10. Three organisation respondents disagreed with the proposal:

- COSLA: is not itself a major player, but acts as the national voice for the majority of Local Authorities in Scotland, which are major players. In contrast the 14 Local Authorities which responded in their own right all agreed with the proposal in principle, though in some cases with qualifications which are discussed throughout this report.
- Office of the Scottish Charity Regulator (OSCR) and the Scottish Housing Regulator, which would both be major players under the proposals.

3.11. Their reasons for disagreement can be summarised as follows:

- That the proposed mandatory reporting requirements conflict with the key proposals of the Commission on Strengthening Local Democracy, particularly the principles of local democracy and accountability
- That the proposal reflects inadequate recognition of the voluntary reporting and action already being undertaken by public bodies and which could be continued. In response to a later question, COSLA highlighted Local Authorities' existing local implementation of nationally-derived strategies, citing as an example work towards increasing the uptake and use of electric vehicles, in relation to which 4 of the top 5 Local Authorities across the UK are in Scotland.
- That the existing voluntary reporting mechanism was either already adequate or could be revised without moving to a mandatory system.

- That smaller public bodies would struggle to comply with the reporting requirements, linking to the point above about the diversity of public bodies and the need for proportionality in reporting.

3.12. A majority (14 out of 22, 64%) of individual consultation respondents, disagreed with the proposal. Their disagreement was primarily attributable to one or both of the following issues:

- Scepticism about climate change in principle: these responses primarily reflected disagreement with scientific evidence that climate change is happening and that human action is causing any change in temperatures and carbon emissions.
- Financial concerns: these included perceptions that public money was being wasted, for example on the cost of actions to address climate change, including subsidies for renewable technologies. There was also concern that fuel poverty would increase because higher energy bills would result from these measures.

Question 2:

Do you agree that standardised reporting will improve the quality and consistency of climate change information reported by public sector major players?

3.13. This question invited a 'Yes/No' response, with a space for additional comments.

3.14. Out of 73 consultation respondents, 71 (97%) answered the closed 'Yes/No' question, of whom 57 (78%) made additional comments. Table 5 shows a breakdown of responses to the closed 'Yes/No' question.

Table 5: Agreement or otherwise on whether standardised reporting will improve climate change information reported by public sector major players

Respondent Type	Agree	Disagree	Not Answered	Total
Organisations	45	4	2	51
Individuals	10	12	0	22
Total Responses	55	16	2	73
<i>% of Organisations</i>	88%	8%	4%	100%
<i>% of Individuals</i>	45%	55%	0%	100%
% of Total Responses	75%	22%	3%	100%

all percentages are rounded

- 3.15. 88% of organisation consultation respondents agreed that standardised reporting would improve the quality and consistency of information reported, compared with 45% of individual respondents. Some public body respondents noted again their existing voluntary data reporting, but some limitations of that data were highlighted by NGO respondents. In some cases agreement in principle that the new reporting requirements would improve climate change information was qualified with comments and suggestions for actions that would need to be taken to ensure that potential benefits would be realised. This issue is discussed in more detail under Question 3.
- 3.16. A number of general themes emerged from additional comments in response to this question. These themes also take into account relevant comments made in response to Question 1.

Potential impact on the availability and quality of carbon emissions data.

3.17. In addition to the improved quality and consistency of information which the question asked about, many respondents identified other potential benefits of the proposed standardised reporting.

- Improved data reliability and robustness.
- Increased speed possible in compiling, analysing and reporting data.
- More accessible information that is easier to interpret.
- Improved transparency and public accountability of public bodies.
- Improved understanding of organisational performance in reducing carbon emissions.
- Improved comparisons and benchmarking within and between public bodies, between sectors and functions, and over time.
- More sharing of good practice and collaboration among public bodies.
- More robust monitoring and evaluation of performance, progress and trends over time.
- Improved aggregate reporting on public bodies' carbon emissions.
- Improved data collection and reporting over time.

3.18. As one respondent commented: “..*The development of a clear, simple and standardised approach will mean that the reports can be compiled, quality assessed and used to quickly and efficiently draw together the meaningful results for decision makers*”.

3.19. However there were several comments that these improvements would take time to develop over a number of years.

Variation among public bodies and the need for proportionality

3.20. This issue was raised by over 30% of organisation respondents to this question, including by public bodies which both **did** and **did not** agree with

the proposal, as well as by NGOs which strongly supported improved reporting. Respondents noted the diversity among the public bodies which would be required to report, for example in size, functions, roles and mode of operation. Many commented that this resulted in considerable variation in organisations' direct carbon emissions, and in the extent to which they could control and report on these emissions. As examples of this issue, smaller public bodies cited their own situations where they are tenants in larger buildings and buy into shared services. Respondents also noted that organisations vary considerably in the stage they are at in their fulfilment of their climate change duties, the extent to which environmental considerations are embedded in their organisation, and their reporting on carbon emissions. Respondents considered that the benefits of standardised reporting needed to be balanced with the need for flexibility to take account of this diversity among public bodies.

Other Issues

3.21. A number of other issues featured in the responses but are discussed in more detail under the relevant question headings. These were:

- The need for alignment with other reporting requirements: see Question 1.
- Reporting issues and challenges: see Question 3.
- Reporting: suggested changes and additions: see Question 3.
- Reporting: strengthening effectiveness: see Question 3.
- Reporting: suggestions for format and presentation: see Question 3.
- The potential impact on action to reduce carbon emissions: see Question 3.
- Resource Implications: see Question 5.
- Support and Guidance Needs: see Question 7.
- Validation: see Question 10.

Disagreement with the Question

3.22. Four organisation respondents disagreed that standardised reporting would improve the quality and consistency of climate change information. They comprised COSLA and OSCR, which also disagreed with Question 1, the proposal in principle; a Local Authority; and NSSG, which represents all 22 NHS Scotland Boards across all areas of sustainability.

3.23. Their reasons for disagreement can be summarised as follows:

- Public bodies are too varied for a standardised approach to work. As noted above, this issue was also raised by over 30% of the respondents who agreed that the proposed reporting would improve the climate change information available.

- Over-prescriptiveness of the questions. It was considered that the proposed questions would not accurately reflect the work already being done. This links to an issue discussed under Question 3, ‘Reporting: general issues and challenges’ theme, that the proposed new arrangements would exclude issues included in current voluntary reporting.
- Voluntary approaches, reporting against high-level criteria or completing a voluntary Carbon Management Plan could be used instead.

3.24. A majority of individual consultation respondents (12, or 55%) also disagreed with the proposal. Their disagreement was primarily attributable to scepticism about climate change in principle, opposition to wind turbines, and perceptions that the measures would result in a waste of public money and in unnecessary bureaucracy.

Question 3:

Do you agree with the policy subjects and questions included in the proposed climate change reporting form (see Schedule 2 to the draft order)?

3.25. This question invited a ‘Yes/No’ response, with a space for additional comments.

3.26. Out of 73 respondents, 62 (85%) answered the closed ‘Yes/No’ question, of whom 57 (78%) made additional comments. Table 6 shows a breakdown of responses to the closed ‘Yes/No’ question.

Table 6: Agreement or otherwise with proposed policy subjects and questions

Respondent Type	Agree	Disagree	Not Answered	Total Consultation Respondents
Organisations	29	13	9	51
Individuals	5	15	2	22
Total Responses	34	28	11	73
<i>% of Organisations</i>	<i>57%</i>	<i>25%</i>	<i>18%</i>	<i>100%</i>
<i>% of Individuals</i>	<i>23%</i>	<i>68%</i>	<i>9%</i>	<i>100%</i>
% of Total Responses	47%	38%	15%	100%

all percentages are rounded

3.27. Of the 51 organisation consultation respondents, 57% agreed with the consultation proposal and 25% did not: 18% did not answer this question. Of the major players, who would be required to report under the new

arrangements, 63% agreed and 17% disagreed: 20% did not answer this question.

3.28. Of the 22 individual consultation respondents, 23% agreed with the proposal and 68% did not: 9% did not answer this question.

Comments on the Policy Subjects

3.29. A number of specific comments were made on the proposed policy subjects. The following were suggested as additions to the proposed format, or for consideration.

Table 7: Policy Subjects: Suggested Additions

Policy Subject	Comment
Area-wide emissions – i.e. in addition to a public body’s direct emissions, those within the area for which it has responsibility	Mentioned by 9 respondents in relation to organisations with defined geographic boundaries (such as Local Authorities): its absence was considered a backward step from previous reporting under Scotland’s Climate Change Declaration (SCCD). <i>“The local authorities should still have to report on their co-ordination of plans for emissions reductions across their areas.”</i>
Biodiversity	Mentioned by 8 respondents, with several comments that its absence was a backward step from previous reporting. <i>“Given the Wildlife and Natural Environment (Scotland) Act (2011) requirement for public bodies to provide a publicly available report on the actions taken to meet the Biodiversity Duty, it would make sense to integrate such a requirement into the mandatory/required section of the climate change reporting form.”</i>
Sustainability / acting sustainably	Mentioned by 7 respondents: it was suggested that its inclusion would support reporting on the third of the three public body duties, to act ‘in a way that it considers is most sustainable’. <i>“The reporting template also lacks a section on sustainability and sustainable development. This featured in the Scotland’s Climate Change Declaration and other major players have been producing Public Sector Sustainability Reports and so it seems a</i>

Policy Subject	Comment
	<i>shame to lose this language and focus, while still recognising that sustainable development and action on climate change are linked but not the same thing.”</i>
Adaptation	<p>Mentioned by 6 respondents but expressing a range of views:</p> <ul style="list-style-type: none"> • The reporting requirements are too detailed, more onerous than the equivalent sections under Scotland’s Climate Change Declaration, and could duplicate reporting against indicators being developed for the Scottish Climate Change Action Plan (SCCAP). • This section focuses on risks to the public body’s own objectives, and does not cover its contribution towards reducing risks to other sectors/objectives. However, this should be covered by the SCCAP reporting requirements. Local Authorities will need support to take action on adaptation. • The role of Planning and Land Use was not sufficiently represented to reflect the SCCAP objectives.
Partnership working / collaboration to reduce emissions:	Mentioned by 3 respondents
Behaviour Change / Sustainable Behaviours	Mentioned by 3 respondents
Wider influence on emissions	Mentioned by 2 respondents
Planning, Land Use and Soil Erosion.	Mentioned by 2 respondents: 1 in the context of Adaptation (see above) and 1 in response to a later question, recommending reporting on sustainable land use and measures to avoid soil erosion.
Public Engagement	Mentioned by 1 respondent
Food procurement	Mentioned by 1 respondent
Community carbon initiatives	Mentioned by 1 respondent

Policy Subject	Comment
Staff wellbeing	Mentioned by 1 respondent

Comments on the Questions

- 3.30. There was a considerable number of specific comments on specific questions. These have been collated by SSN to inform specific amendments to the reporting format and are not addressed here.
- 3.31. In addition to specific responses on the proposed policy subjects and questions, most respondents also made more general comments which have been summarised in the following themes. These themes also take into account relevant comments made in response to Questions 1 and 2.

The need for balance between information provision and reporting burden

- 3.32. A number of respondents commented that the information requirements should not be excessive, too complex or impose an unmanageable reporting burden on public bodies. As an NGO respondent stated: *“complex reporting may also mean that the crucial data on actual reductions achieved is swamped.”* Some considered that the requirements were too complex and that there was scope for rationalisation and simplification. This view was among the reasons for some respondents disagreeing with the proposal contained in this question (see below).

Variation among public bodies and the need for proportionality

- 3.33. This issue was discussed in more detail under Question 2, but it also featured prominently in responses to this question. It was among the reasons for some respondents disagreeing with the proposal contained in this question (see below).

The need for alignment with other reporting requirements

- 3.34. This issue was discussed in more detail under Question 1, but it also featured in responses to this question. There was acknowledgement that the proposals attempted to align the proposed reporting with ongoing sectoral requirements, but some respondents felt that more needed to be done. This perception was among the reasons for some respondents disagreeing with the proposal contained in this question (see below).

Reporting: general issues and challenges

3.35. A number of respondents raised general issues and challenges which would need to be addressed if the new reporting system was to succeed. In some cases these respondents agreed in principle with the proposal in the question, but for other respondents these issues were of sufficient concern for them to disagree with the proposal (see under 'Disagreement' below). The broad issues raised included the following:

- **Consistency:** there were concerns about whether the proposed data requirements would result in truly standardised and consistent data. One NGO disagreeing with the question commented: "*We are not convinced that the current template allows for sufficient collation of reliable comparable information, in particular on having the same methodologies used by all public bodies for key data*".
- **Clarification and detailed guidance needed:** on specific questions, definitions, tools and calculation methods. This is discussed further under Question 7 which focuses specifically on guidance.
- **Data items not available:** either because the data is not currently collected, or is not obtainable by the organisation concerned. One major player commented: "*We are concerned about how gaps in mandatory reports would be viewed where we genuinely cannot obtain the data required*".
- **Potential loss of data** compared with the current Scotland's Climate Change Declaration voluntary arrangements. This is covered to some extent under the Policy Subjects heading above.
- **Difficulties in attribution:** some respondents commented that it would be very difficult to demonstrate direct links between policies and carbon emissions reductions, and even more difficult to disaggregate emissions reductions by specific project.

3.36. One respondent noted the risk of a poorly-designed system encouraging counter-productive behaviour by public bodies. It was also suggested that a set of minimum acceptable quality standards needed to be developed.

Reporting: strengthening effectiveness

3.37. SSN, which supports public sector action on sustainable development and climate change, submitted a number of general principles which were intended to strengthen the effectiveness of the new reporting system, with acknowledgement that the draft requirements already reflected these points to a significant degree. SSN's response was informed by input from its public sector members, including through a members event. Key points which are not covered under other themes for this question include:

- Designed to support learning, performance improvement and the better delivery of climate change good practice.

- Informed by recognised professional standards, such as the Greenhouse Gas Protocol.
- Built on established good practice, such as the Scotland’s Climate Change Declaration and the Public Sector Sustainability Reporting Guidance.
- Developed collaboratively with stakeholders and users.
- Supported by well-informed policy and technical guidance.
- Supported by focused and resourced capacity building and support programmes such as SSN.
- Reflective of the Duties contained within the Climate Change (Scotland) Act.
- Able to evolve over time to incorporate new methodologies, standards and scopes.

Reporting: suggestions for format and presentation

3.38. Many respondents commented on the need for the reports to be readable and accessible to a variety of audiences, including within their own organisations and to the general public, so that they could be used as a means of engagement. The importance of a balance between quantitative and qualitative information was noted. The main suggestions to address this issue were to include more space and facilities for:

- **Executive Summary:** where the reporting organisation could highlight and communicate key messages.
- **Narrative reporting:** to provide contextual reporting and additional comments relevant to the specific organisation and its carbon emissions performance, and about its local area where appropriate.
- **Chart and graph formats** would increase the accessibility of quantitative information.
- **Weather information:** this was suggested by several respondents in order to “*help those responsible for climate change reporting to paint a more complete picture to explain the trends in emissions*”.

3.39. The following suggestions were also made to facilitate reporting:

- **Online reporting format:** this should also avoid the re-entry of data that does not change from year to year.
- **Import / upload capacity:** to facilitate the access of data from other sources.

Potential impact on action to reduce carbon emissions

3.40. Respondents commented on the need for the improved reporting on carbon emissions to lead to enhanced action to reduce carbon emissions. One respondent described this as reporting “*for a purpose*”. It was suggested that the new requirements could lead to:

- **Demonstration of commitment and leadership** by public bodies, specific sectors and the Scottish Government to tackling climate change.
- **Increased visibility of the carbon emissions issue:** and hence public body awareness of and engagement in the need to reduce their carbon emissions.
- **Provision of a signal and stimulus to public bodies** to take their climate change duties and responsibilities more seriously.
- **Better national – local connection** created: between national policy & local implementation.
- **Organisational capacity, policy making and delivery** could be informed through the availability of better evidence on carbon emissions.
- **Performance improvement:** with standards driven up as a result of benchmarking with other public bodies.

3.41. However it was emphasised that impacts of this kind would not automatically result from improved reporting, and that proactive efforts would be needed to ensure that the reporting was used to encourage action and generate momentum. To this end it was suggested that the reporting requirements should require public bodies to report on their actions to address carbon emissions and fulfil the three public body climate change duties, for example:

- **Actions to reduce emissions:** what actions have been taken; if they have not been taken why this was; what actions are planned to address any difficulties in reducing emissions.
- **Wider area emissions** and issues that have a larger impact on them, beyond direct emissions made by public bodies (see also under policy subjects above).
- **Use of the report** to inform the next year's plans and actions.
- **Cross-departmental involvement:** emphasis on the need for engagement by all relevant departments in the process of reporting and improvement.
- **Report on Policies and Proposals (RPP)** (current version): how the public body has met any requirements for action that this places upon public bodies.
- **Scottish Government's Climate Change Adaptation Framework:** how the public body is fulfilling any requirements for action that this places upon public bodies.
- **Sustainable actions:** demonstration that the policies and actions implemented are the most sustainable options.

3.42. A number of specific areas of action were suggested by a small number of respondents as issues which could or should be considered or addressed as a result of this reporting:

- Public body estates: scope for rationalisation and co-location.
- Public sector procurement: policies and contracts.
- Energy efficiency: through public body collaboration.
- Behaviour change: among the public sector workforce and in wider society.
- Balance between value for money and climate change considerations within public bodies.

Other Issues

3.43. A number of other issues featured in the responses but are discussed in more detail under the relevant question headings. These were:

- Resource Implications: see Question 5.
- Validation: see Question 10.

Disagreement with Proposed Policy Subjects or Questions

3.44. Of those responding to the consultation, 13 (25%) organisation respondents disagreed with the proposal on policy subjects or questions. These respondents were evenly split between major players, which would be required to report under the new arrangements, and other organisations including NGOs.

3.45. The most common reasons for disagreement are shown below: in some cases they pick up themes discussed above.

- Variation among public bodies: respondents disagreeing considered that the new requirements were disproportionately onerous for small public bodies with a limited role, experience and capacity in relation to carbon emissions and reporting.
- Insufficient alignment with other reporting requirements: respondents disagreeing were concerned that an additional reporting layer was being added.
- New requirements too complex: there was concern that the burden of reporting might supersede actions to reduce carbon emissions.

3.46. 15 individual respondents (68%) disagreed with the proposal, of whom 9 made additional comments. The single most common source of their disagreement was scepticism about climate change.

Question 4:

What would you consider to be an appropriate deadline date for the annual submission of climate change public bodies duties reports?

- 3.47. The consultation document stated: “*The intention is that each public body listed in Schedule 1 to the order will be required to prepare its first report for the period from 1 April 2015 to 31 March 2016 and then submit this report to Scottish Government before the end of October 2016. Thereafter, an annual report would need to be prepared for each subsequent year and reported within 6 months of the year end*” - i.e. by the end of September each year.
- 3.48. The consultation question was an open question inviting narrative comments about the most appropriate deadline date. However it was effectively asking respondents to comment on the proposal above.
- 3.49. Out of 73 consultation respondents, 67 (91%) answered this question, of whom 53 (73%) made specific comments about appropriate deadline dates. Analysis of the narrative responses to this question were coded in order to develop the following breakdown.

Table 8: Comments on Suggested Deadline Dates (for reporting on the previous April – March financial year) by Respondent Type

Respondent Type	Agreed with proposal	Proposed alternative deadline	No Deadline Specified	Never / No Reporting Necessary	Did not Respond	Total Responses
Organisations	16	29	3	0	3	51
Individuals	1	5	3	10	3	22
Total Respondents	17	34	6	10	6	73
<i>% of Organisations</i>	<i>31%</i>	<i>57%</i>	<i>6%</i>	<i>0%</i>	<i>6%</i>	<i>100%</i>
<i>% of Individuals</i>	<i>5%</i>	<i>23%</i>	<i>14%</i>	<i>45%</i>	<i>14%</i>	<i>100%</i>
% of Total Responses	23%	47%	8%	14%	8%	100%

all percentages are rounded

- 3.50. Of the organisation respondents to the consultation, 31% supported the consultation’s proposed deadline (end of October in 2015-16, end of September in subsequent years) and 57% proposed an alternative deadline. 6% did not suggest a specific deadline and 6% did not respond to this question.
- 3.51. When organisation respondents are analysed by major player status, similar proportions suggested an alternative deadline as shown below.

Table 9: Comments on Suggested Deadline Dates (for reporting on the previous April – March financial year): Organisations by Major Player Status

Major Player Status	Agreed with proposal	Proposed alternative deadline	No Deadline Specified	Never / No Reporting Necessary	Did not Respond	Total Responses
Major Player	14	20	1	0	0	35
non-Major Player	2	9	2	0	3	16
Total Responses	16	29	3	0	3	51
% of Major Players	40%	57%	3%	0%	0%	100%
% of non-Major Players	13%	56%	13%	0%	19%	100%
% of Organisations	31%	57%	6%	0%	6%	100%

all percentages are rounded

3.52. 40% of major players agreed with the proposal and 57% proposed an alternative later deadline. Of non-major players, 13% agreed with the proposal and 56% proposed an alternative later deadline. This latter group included organisations which are not themselves major players but which represent or support organisations which are major players, such as NSSG, SSN and EAUC.

3.53. Organisation respondents suggesting a later deadline than that proposed in the consultation cited a number of reasons for this.

- Different financial / reporting year: 5 out of the 6 respondents from the Education sector requested a later deadline because their financial year runs from July – June, rather than the April – March year which applies to many public sector bodies.
- Data availability: several respondents commented that data required for the reporting would not be available in time for the proposed deadline.
- Collation and Validation of Data: one third of organisation respondents commented on the need for time to collate, assess and validate data, with one describing this as the need to exercise 'due diligence'.
- Governance and authorisation requirements. One third of organisation respondents commented on their need to comply with governance and authorisation requirements, both internal and external. For example, before submitting their reports, Local Authorities would have to secure authorisation from internal committees whose meeting schedules are fixed.

3.54. A number of organisation respondents suggested a phased introduction of the new reporting system, with some 'leeway' allowed for organisations new to this type and level of reporting. The need for flexibility while processes were established was emphasised, with suggestions of a review after a trial period. One respondent commented that it would be counter-productive to

impose penalties on organisations which were trying to meet the requirements but not yet succeeding.

- 3.55. Of the individual consultation respondents, 10 out of 22 (45%) considered that there should be no deadline at all because this reporting was unnecessary and should not be undertaken. Most of these 10 respondents took this view because they were sceptical about climate change in principle or objected to the cost implications of the proposed reporting.

Question 5:

Based on your current level of climate change/sustainability reporting, are there any additional resource implications associated with the proposed reporting requirement?

- 3.56. This question was open and invited narrative comments.
- 3.57. Out of the 73 consultation respondents, 62 (85%) responded to this question (NB: this figure excludes respondents who answered 'not applicable' or equivalent). Out of those 62 responses, 50 expressed a clear 'Yes/No' answer to the question (68% of all consultation respondents): the other 12 responses did not do this. Analysis of the narrative responses to this question were coded to develop the following breakdown.

Table 10: Views on whether there are Resource Implications associated with the proposed reporting requirement

Respondent Type	Yes	No	Response but no clear Yes / No	No response	Total Respondents
Organisations	38	6	1	6	51
Individuals	3	3	11	5	22
Total Respondents	41	9	12	11	73
<i>% of Organisations</i>	<i>75%</i>	<i>12%</i>	<i>2%</i>	<i>12%</i>	<i>100%</i>
<i>% of Individuals</i>	<i>14%</i>	<i>14%</i>	<i>50%</i>	<i>23%</i>	<i>100%</i>
% of Total Responses	56%	12%	16%	15%	100%

all percentages are rounded

- 3.58. 75% of the 45 organisation consultation respondents to this question considered that there **would** be additional resource implications associated with the proposed reporting requirements. This proportion rises to 86% of major players which would be required to report. However there was a range of views on the extent of additional resource that would be needed. Smaller public bodies unaccustomed to reporting of this kind were more likely to foresee significant additional resource requirements, whereas a few

larger public bodies considered that the additional requirements would be manageable.

- 3.59. 3 of the 17 individual consultation respondents to this question considered that there **would** be additional resource requirements. However nearly three quarters of individuals did not give a clear 'Yes/No' answer or did not respond at all to this question.
- 3.60. The most commonly cited reasons for additional resource implications were as follows:
- **The nature of the reporting requirements:** more comprehensive and detailed than the current requirements, and including project and contract-level reporting.
 - **Staff time**, including senior management involvement and staff training.
 - **Data gathering issues:** including collection, compilation and analysis, particularly for new reporting requirements.
 - **Reporting systems and processes:** either new ones or reconfiguration of existing ones.
 - **Specialist support** to establish the new systems might be needed, from internal sources or externally-commissioned.
 - **Diversion of resources** from other work and other reporting requirements.
 - **Validation requirements** (see Question 10 which focuses specifically on this issue).
 - **Scrutiny implications:** these could increase to oversee a mandatory reporting requirement.
 - **Additional layer of reporting:** the NHS and some specific public bodies will continue to have separate reporting requirements.
- 3.61. Some respondents expressed concern about an increasing reporting burden, particularly at a time of financial constraints in the public sector, with the risk that work to address the reporting requirements would supersede action to reduce carbon emissions. It was also noted that resource constraints might lead to less activity and hence lower carbon emissions, without any actions actually having been taken to address climate change.
- 3.62. Of the 6 organisations which **did not** foresee additional resource requirements, 4 were major players which would be required to report. Their view was based on an expectation that the new reporting requirements would build on their existing data collection requirements and systems. Some respondents commented positively that the new requirements would be an improvement on the existing ones, and that the revised process would become quicker and easier over time.

3.63. Other issues raised in response to this question have also been raised in response to earlier questions or will be addressed under later questions, as follows:

- Variation among public bodies and the need for proportionality: see Question 2.
- Support and Guidance Needs: see Question 7.

3.64. 8 out of the 17 individual respondents (47%) who responded to this question expressed scepticism about climate change in principle and / or concerns that the measures would result in a waste of public money.

Question 6:

6a: Do you agree with the list of “major players” in Schedule 1 to the draft order?

3.65. This question was stated as being for public sector respondents only; however other respondents answered it too. It invited a closed ‘Yes/No’ response, with a space for additional comments.

3.66. Out of 73 consultation respondents, 47 (64%) answered the closed ‘Yes/No’ question, of whom 30 (41%) made additional comments. Broken down another way, 41 (80%) of organisation and 6 (27%) of individual consultation respondents answered the ‘Yes/No’ question, whilst 27 (53%) of organisations and 3 (14%) of individuals made additional comments. A breakdown of the ‘Yes/No’ responses is shown below.

Table 11: Agreement or otherwise on the list of ‘Major Players’

Respondent Type	Yes	No	Not Answered	Total Respondents
Organisations	34	7	10	51
Individuals	2	4	16	22
Total Responses	36	11	26	73
<i>% of Organisations</i>	<i>67%</i>	<i>14%</i>	<i>20%</i>	<i>100%</i>
<i>% of Individuals</i>	<i>9%</i>	<i>18%</i>	<i>73%</i>	<i>100%</i>
% of Total Responses	49%	15%	36%	100%

all percentages are rounded

3.67. 67% of organisation respondents agreed in principle with the list of major players and 14% did not agree. 9% of individuals agreed with the list of major players, 18% disagreed and 73% did not respond.

3.68. A number of specific suggestions were made for additions, removals, amendments to and review of the major players list. Some respondents

commented in relation to their own organisation and some in relation to other organisations. The specific suggestions are shown in detail below.

Table 12: Major Players List: Suggested Changes

Type of Change Suggested	Organisation	Respondent Comments (if any)
Addition	Coal Authority	
Addition	Highlands and Islands Airports	Because it is a Scottish Government agency.
Addition	Keep Scotland Beautiful / Sustainable Scotland Network	<i>“As analysts, publicists and promoters of reporting, it would make sense to include KSB/SSN to both demonstrate leadership in this field but to also improve their own in-house understanding of the issues involved. Such an injection of real world experience would benefit KSB staff in their wider remit of supporting the public sector to complete climate change reports.”</i> (Local Authority respondent)
Addition	Network Rail	Because it is a Scottish Government agency.
Addition	Regulatory bodies – various: – Education Scotland – Healthcare Improvement Scotland – HM Inspectorate of Constabulary for Scotland – HM Fire Services Inspectorate	Paragraph 4.2 of the consultation identifies authorities with ‘audit or regulatory functions’ as major players. These suggested additions are not currently included in the list of major players, but they are regulatory authorities.
Addition	Scottish Ministers – full list of organisations that are included.	e.g. The Scottish Prison Service.

Type of Change Suggested	Organisation	Respondent Comments (if any)
Addition	Water Industry Commission for Scotland	Omission described as an anomaly.
Removal	Accounts Commission	Raised by Audit Scotland, which does its audit work on behalf of the Accounts Commission... it considers that Audit Scotland's reports will provide a sufficient mechanism for reporting its activities.
Removal	Crofting Commission	Raised by the Crofting Commission itself. <i>"In terms of staffing and budget resources we do not consider the Crofting Commission to be a "major player" . The only qualifying category for our organisation appears to be in terms of having a regulatory function... On such basis, others not considered to be "major players" could also participate and share in the overall responsibility."</i>
Removal	Learning and Teaching Scotland	Ceased to exist as a separate public body some years ago.
Removal	Police Scotland (NB: but retain the Scottish Police Authority).	There is no requirement for both a chief constable of the Police Service of Scotland AND the Scottish Police Authority to be named. The Scottish Police Authority (SPA) is the legal entity for ownership of Police Scotland's assets and should be the "major player". The Chief Constable will prepare the report for approval by the SPA but it is their report.
Removal	Scottish Housing Regulator	Raised by the Scottish Housing Regulator itself. <i>"We are the independent regulator of around 200 social landlords in Scotland... (our regulatory role includes) monitoring of landlords' compliance with the two main environmental standards for social housing... We recognise that this is an</i>

Type of Change Suggested	Organisation	Respondent Comments (if any)
		<i>‘influential role’...However, we would argue that our role as a “major player” in the context of required reporting of our own organisational energy use and sustainability data is disproportionate for the purposes of this order.’</i>
Amendment	The British Waterways Board – change to Scottish Canals	Scottish Canals is the trading name for the legal entity 'British Waterways Board'.
Amendment	Historic Scotland – change to Historic Environment Scotland	Historic Scotland splits from the Scottish Ministers to become Historic Environment Scotland (an NDPB) in October 2015.
Review	Transport Scotland	Raised by 2 respondents.
Review	Executive Agencies – e.g. Education Scotland	Query about whether these agencies are captured under the category of the Scottish Ministers? (Or do they need to be listed separately?)
Review	Arms-length external organisations (ALEOs) - i.e. leisure trusts, etc.	Raised by 2 respondents. Suggested that the Scottish Government may wish to consider how it captures and reports on such alternative models of delivering public services. Acknowledged that this could potentially place a disproportionate burden on smaller organisations, so there is potentially a need for a threshold, (e.g. staff numbers or ideally carbon footprint).

3.69. A number of more general points made are summarised below, in some cases picking up issues reflected in the table above and themes discussed under previous questions.

- **The need for consistency, comprehensiveness and transparency:** for example, through including **all** regulatory bodies; consider including arms-length external organisations (ALEOs) in view of their role in delivering public services; through listing individually all organisations covered under the major player ‘Scottish Ministers’.
- **Regular assessment of the major players list** and the need for any changes: suggested by several respondents.
- **Variation among public bodies and the need for proportionality:** this was discussed in detail under Question 2 but was also a prominent issue in responses to this question. The key point made was that organisations had been classified as major players according to their role or function, but irrespective of their size and direct carbon emissions, or influence on wider emissions. One major player commented: “*there is a distinction between a major player and a major emitter*”.
- **Area-wide emissions not addressed:** this was covered under Question 3, policy subjects.
- **Support for public bodies which are not major players:** the Scottish Parliament Rural Affairs, Climate Change and Environment (RACCE) Committee asked how such bodies would be supported to take action and cut their emissions.

3.70. 6 out of the 22 individual consultation respondents answered this question, of whom 2 agreed and 4 disagreed with the list of major players. 2 of the 4 who disagreed made additional comments: their disagreement was attributable to scepticism about climate change or concern about inappropriate use of public funds.

6b: Would you voluntarily provide additional climate change information if recommended by the Scottish Government?

- 3.71. This question asked about the provision of climate change information **in addition** to that included in the proposed reporting requirements under consultation. The question reflects ongoing work on an additional ‘Recommended Reporting’ template, awareness of which was reflected in some responses, though not all.
- 3.72. The question was targeted at public sector respondents only, although some other organisations and a few individuals also responded. It invited a ‘Yes/No’ response, with a space for additional comments.
- 3.73. Out of 73 consultation respondents, 43 (59%) answered the closed ‘Yes/No’ question, and 46 (63%) made additional comments (i.e. some of these did not answer the ‘Yes/No’ question). A breakdown of the responses is shown below, including a distinction between organisations which are ‘major players’ (which would be required to report under the proposed new system) and which are not.

Table 13: Attitudes towards Voluntary Provision of additional climate change information

Respondent Type	Yes	No	Not Answered	Total
Organisations	36	1	14	51
Major Players	29	0	6	35
non-Major Players	7	1	8	16
Individuals	2	4	16	22
Total Responses	38	5	30	73
<i>% of Organisations</i>	71%	2%	27%	100%
<i>% of Major Players</i>	83%	0%	17%	100%
<i>% of non-Major Players</i>	44%	6%	50%	100%
<i>% of Individuals</i>	9%	18%	73%	100%
% of Total Respondents	52%	7%	41%	100%

all percentages are rounded

- 3.74. 83% of major players responded that they **would** voluntarily provide additional climate change information. None would not; the remainder did not respond Yes or No.
- 3.75. 8 (50%) of the non-major players also responded, of which 7 responded that they **would** provide additional information and 1 that it **would not**.
- 3.76. Most organisations responding that they **would** report additional information voluntarily generally qualified this response, with any such reporting subject to one or more of the following issues:

- Whether the information requirement was reasonable: in its scope, level of detail and the ready availability of the data.
- Whether the reporting would add value and enhance understanding of the performance of public bodies against their climate change duties.
- Resource availability / constraints: including workload, time and financial issues.
- Proportionality: in relation to the role and functions of the public body concerned.
- Alignment with other deadlines and reporting cycles: other mandatory reporting requirements would be prioritised.

3.77. A number of these respondents also commented that a draft of any additional recommended reporting requirements should be circulated, with sufficient guidance and lead-in time provided. The need for a clear link between mandatory and recommended reporting was also emphasised.

3.78. A number of issues discussed in more detail under earlier questions were raised again here, namely:

- Area emissions within defined boundaries: see Question 3.
- Wider influence on emissions and not just direct emissions: see Question 3.
- Biodiversity: see Question 3.

3.79. The NSSG was the only organisation which stated that it **would not** provide additional information voluntarily. Its reasons were the presence in the public domain of existing NHS environmental, climate change and sustainability reports, and therefore the perceived lack of added value in producing the same information in another format. However it noted the NHS's willingness to comply with requests for specific environmental information.

3.80. Out of the individual consultation respondents, 6 (27%) answered this question, of whom 2 (9%) responded 'Yes' and 4 (18%) responded 'No'. 2 of the 4 'No' respondents expressed scepticism about climate change.

Question 7:

What guidance should be provided for climate change public bodies duties reporting?

3.81. This question was open and invited narrative comments.

- 3.82. Some respondents had already seen a draft guidance document prepared by SSN, which works with public sector bodies to support their action on sustainable development. Some comments related to this guidance.
- 3.83. Out of 73 consultation respondents, 68 (93%) answered this question, of which 49 were organisations (96% response rate) and 19 were individuals (86% response rate). Responses are summarised in the following themes.

Guidance Characteristics

- 3.84. Most organisation respondents suggested one or more characteristics which should be incorporated either in the guidance itself or in the resulting reporting or both. The main characteristics suggested were:
- Consistent.
 - Comprehensive and detailed.
 - Clear and unambiguous.
 - Practical.
 - Transparent.
 - Proportionate to the variation among public bodies: linking back to the discussion under Question 2.
- 3.85. Several respondents indicated that previous guidance had been useful and could be drawn on. Examples given included the guidance for reporting on the Scottish Declaration on Climate Change and the Carbon Reduction Commitment (CRC), and for producing Sustainability Reports.

Guidance Content

- 3.86. The following specific suggestions were made for the guidance content.
- **Worked Examples:** showing the type of information and level of detail required and exemplar responses to specific questions. This should show what a report meeting the minimum requirements would look like and an indication of the resource needed to produce it. Nearly one third of organisation respondents made a suggestion of this kind.
 - **Greenhouse Gas Emissions:** up to date and most appropriate accounting methodology and conversion factors, enabling both reporting and predictions. Where alternative options are available, selections should be transparent with explanations.
 - **Standardised metrics:** other metrics relevant to the reporting should be included in the guidance and clearly defined to ensure comparability between reports - e.g. Full Time Equivalent (FTE) staff, overall budget.
 - **Specific requirements for each question** and reporting element.
 - **Carbon Emission Boundaries:** clear guidance on organisation boundaries including geography and scope, so that among other things

double-counting can be avoided. The CRC Energy Efficiency Scheme guidance was cited as useful in this respect.

- **Validation / Auditing Requirements.** Validation is discussed separately under Question 10.
- **Establishing Processes / Systems:** guidance on how to collect the data and establish the reporting.
- **Standard Operating Procedures:** recommendations as used in carbon management plans.
- **Monitoring:** guidance on what and how to monitor, and on indicators for organisations to measure progress against objectives.
- **Specification of duties** relating to data provision by specific Local Authority departments.
- **Revisions Policy for time series data:** where organisations are not initially able to gather robust data for reporting in early years. The guidance should indicate how the addition of data should be treated in subsequent years (so that this does not appear incorrectly as an increase in emissions).
- **Data Quality Assurance:** how to do this.
- **Data non-availability:** what to do if data items required in the reporting cannot be obtained by the reporting body.
- **Alignment and signposting:** with and to existing guidance, requirements, policies, resources and tools. Examples given included the guidance on the public body duties themselves; the CRC Energy Efficiency Scheme guidance; Flexible Framework Assessment Tool for sustainable procurement; Procurement Reform Act; Climate Change Assessment Tool guidance; and Resource Efficient Scotland tools.
- **How the data will be used / reported:** should be included in the guidance.

3.87. It was also suggested that there should be a clear timetable for the introduction of the reporting requirements, a trial period and regular reviews.

Guidance Delivery

3.88. From a practical perspective respondents recommended that the guidance should be in one place, online and automated with pre-loaded calculations. The following specific suggestions were made for the delivery and communication of the guidance.

- **Training courses and events:** this was the delivery mechanism most frequently mentioned, with specific suggestions including practical focused workshops, regional events and certification.
- **Access to ongoing support:** several respondents commented on support for the existing voluntary reporting provided by SSN, and for Carbon Management Plans provided in the past by the Carbon Trust and subsequently Zero Waste Scotland. It was suggested that ongoing support of this nature should continue.

- **Forum discussions:** one sectoral organisation plans to develop this itself to support its sector.
- **Helpline:** one public body respondent suggested that this would be valuable in the early years of reporting to help with reporting queries.

Guidance: Suggested Additional Issues for Inclusion

3.89. A number of additional issues were suggested for inclusion in the guidance. Some of these were also suggested as additional policy subjects under Question 3; some relate to potential actions to mitigate or adapt to climate change; and some relate to the wider sources of emissions recommended for inclusion in the reporting.

- Reviewing climate change risks and adaptation actions.
- Actions an organisation would be expected to take to comply with the public bodies' duties.
- Contractor emissions should be included as well as public bodies' own emissions data.
- Food and related issues: including advice on how to calculate food-related emissions and what information should be required from contractors and suppliers.
- Biodiversity: the potential for public sector bodies to use their land for nature conservation or food growing purposes.

Other Issues

3.90. A few respondents commented on the need to take the opportunity to reinforce public bodies' responsibility around climate change duties and reporting, with suggestions including Scottish Government communication to senior staff within major players which would be reporting, and the development of relevant Key Performance Indicators (KPIs).

3.91. One public body requested clarification on the difference between complying with the Public Bodies Climate Change Duties in exercising a Public Body's functions and complying with the Climate Change reporting. This issue is also discussed under Question 9.

3.92. The resource implications of the new reporting requirements were mentioned: this issue was discussed in detail under Question 5.

Disagreement with the Provision of Guidance

3.93. Of 19 individual respondents to this question, 14 expressed one or more of the following views: disagreement with the provision of any guidance; scepticism about climate change; and views that the reporting would be a waste of money and/or time.

Question 8:

How do you think climate change public bodies duties reports should be monitored?

- 3.94. This question was open and invited narrative comments.
- 3.95. Out of 73 consultation respondents, 63 (86%) answered this question, of whom 47 were organisations (a response rate of 92%) and 16 were individuals (a response rate of 73%). A number of themes emerged from the responses.

Acceptance of Monitoring in Principle

- 3.96. Analysis of the narrative responses to this question were coded to develop the following breakdown of attitudes in principle towards monitoring of the proposed reporting. Overall, the majority of respondents accepted that monitoring would be necessary.

Table 14: Attitudes towards Monitoring the reporting on climate change public bodies duties

Respondent Type	Agree - monitoring is needed	Disagree - monitoring is not needed	Agreement / Disagreement not clearly stated	No response	Total Respondents
Organisations	46	0	1	4	51
Individuals	5	9	2	6	22
Total Respondents	51	9	3	10	73
<i>% of Organisations</i>	<i>90%</i>	<i>0%</i>	<i>2%</i>	<i>8%</i>	<i>100%</i>
<i>% of Individuals</i>	<i>23%</i>	<i>41%</i>	<i>9%</i>	<i>27%</i>	<i>100%</i>
% of Total Responses	70%	12%	4%	14%	100%

- 3.97. 90% of organisation consultation respondents agreed with monitoring in principle, including those which were and were not major players. No organisations opposed monitoring in principle.
- 3.98. Among individual responses, 23% expressed agreement with monitoring in principle and 41% expressed disagreement. Several of these responses were attributable to scepticism about climate change, and several expressed concern about the waste of public money. In some cases these views translated into agreement with monitoring, and in some cases into disagreement.

Style of Monitoring

- 3.99. Most organisation respondents considered that the monitoring approach should be supportive and encouraging, and should not involve penalties.

Only one organisation respondent suggested a more punitive approach which publicised non-compliance. (This issue is also discussed under Question 9 in relation to non-compliance.)

- 3.100. A common view was that individual reports should be analysed and assessed and used to identify and target training and support needs. Constructive and speedy feedback should then be provided to the reporting organisations to help them improve their own monitoring and subsequent reporting, with case studies developed to share best practice. The example of public bodies developing Carbon Management Plans was cited, where such tailored feedback and support was provided by the Carbon Trust. The Scottish Parliament RACCE Committee requested feedback on how such support would be provided and how best practice would be shared.
- 3.101. A small number of organisations, while accepting the need for monitoring, suggested less intensive and comprehensive approaches, such as checking for a minimum level of compliance with the requirements, or checking only a sample of reports.
- 3.102. There were different views on whether the reports should be used to compare and benchmark organisations with each other. Some respondents considered that such comparisons would enable proactive sharing of good practice and support improvement. However others considered that such benchmarking and the creation of 'league tables' would be inappropriate in view of the diversity among the public bodies reporting (discussed under Question 2).
- 3.103. Several respondents recommended the production of a central annual report to provide an overall picture of public sector performance, including key issues arising, sector analyses and trends over time. It was also recommended that individual reports should be published in order to promote transparency. However a small number of respondents requested clarification about whom the reporting would be submitted to and how it would be used.

Who should undertake the Monitoring

- 3.104. Most organisation respondents considered that the monitoring should be undertaken or led by an external central body, for which a number of suggestions were made:
- **The Scottish Government** itself or an appointed agency was the most common suggestion, by 19 respondents.
 - **The Sustainable Scotland Network (SSN)** was suggested by 12 respondents.

- **Other specific organisations:** (each suggested by 3 or fewer respondents) included: Audit Scotland, Resource Efficient Scotland and the Scottish Environmental Protection Agency (SEPA).
- **Independent over-arching body or external organisation:** such as the Environment Agency (in a similar manner to its management of the CRC scheme), or the Climate Leaders Officers Group.
- **The Environmental Association for Universities and Colleges (EAUC)** offered to support the monitoring for the higher education sector, and this was also suggested by respondents from that sector.

3.105. However a minority of organisation respondents considered that they should undertake the monitoring internally, as part of their existing internal arrangements for audit, performance management or scrutiny.

Frequency of Monitoring

3.106. The consultation proposal was for annual reporting and most respondents commented on this basis. However 1 individual respondent suggested monthly monitoring and 1 organisation respondent suggested a 3-5 year programme of rolling audits.

Other Issues

3.107. A number of other issues featured in the responses but are discussed in more detail under the relevant question headings. These were:

- The public sector and relative contribution of carbon emissions: see Question 1.
- Variation among public bodies and the need for proportionality: see Question 2.
- Resource implications: see Question 5.

Question 9:

What should the consequences be if a major player does not comply with the climate change public bodies duties?

3.108. This question was open and invited narrative comments. Some respondents interpreted the question as relating to the proposed public body reporting requirements, but others interpreted it as relating to the public body duties themselves, or questioned whether it did so (see below). The responses discussed below therefore relate both to reporting on, and actions to reduce, carbon emissions.

- 3.109. Out of 73 consultation respondents, 66 (90%) answered this question, of whom 47 were organisations (a response rate of 92%) and 19 were individuals (a response rate of 86%).
- 3.110. Most respondents considered that there should be consequences of some kind for non-compliance, but there were different views about whether the consequences should involve support or penalties or both. This echoed the discussion under Question 8 in relation to monitoring.
- 3.111. Many organisation respondents, particularly the major players which would be reporting, emphasised the need for a supportive response to non-compliance, particularly in the early stages of the new reporting requirements. A few individual respondents also took this view. This approach should focus on understanding the reasons for non-compliance, and providing support to build organisational capacity and enable improvement. Specific types of support discussed under Question 7 (Guidance) were requested again, including training and support from peers, with offers of support from public bodies with mature reporting systems such as SEPA and sectoral bodies such as EAUC. A reputational incentive-based approach was also suggested, including 'name and praise' or award-based systems, which would highlight public bodies which had produced exemplar reports or demonstrated significant progress or best practice. This would "*send a positive message about reporting and compliance with public bodies duties... so that work on promoting good practice is clearly linked with public sector climate change reporting*". These respondents generally opposed sanctions for non-compliance, such as financial penalties or naming and shaming. These were considered likely to create a negative culture around climate change action and to drain limited resources away from it, as well as damaging internal organisational relationships. However some respondents in this group acknowledged that sanctions of some kind might be appropriate after a 'bedding-in' period for the new requirements.
- 3.112. Other organisation respondents, particularly those involved in holding public bodies to account, and including third sector organisations, were more likely to support a role for sanctions in the event of non-compliance, possibly after a period of providing support and then on an increasing scale over time. A few individual respondents also supported this approach. The sanction most commonly suggested involved publicity and a 'naming and shaming' approach for non-compliant organisations. It was generally anticipated that the mandatory reporting would lead to additional scrutiny of performance, with organisations potentially held to account by Scottish Ministers or the Scottish Parliament including the RACCE Committee. The RACCE Committee, while emphasising the public sector's responsibility to comply with the requirements, also noted that the application of future sanctions should be on a proportionate and case-by-case basis, reflecting the individual circumstances and efforts of each organisation. This reflected the

issue of variation among public bodies and the need for proportionality, which was discussed under Question 2. A small number of organisation respondents and of individual respondents also suggested financial penalties.

- 3.113. A number of public body respondents considered that there would be no need for specific consequences for non-compliance, since reputational damage would occur anyway and would in itself be sufficient. *“Damage to organisational and political reputation will occur if annual reporting does not take place, and this is a sufficient consequence.”*
- 3.114. As noted above, some public bodies commented on the distinction between compliance with public body climate change duties and with the proposed reporting requirements. They requested clarity on how compliance with both the duties and the reporting requirements would be defined, which they considered was not clear at present. It was also noted that compliance with the reporting would not necessarily mean compliance with the duties or enhanced action on climate change; and that non-compliance with reporting could be attributable to insufficient capacity and not unwillingness to report.
- 3.115. The 19 individual consultation respondents who answered this question expressed a mix of opinions about the potential consequences of non-compliance. Over half of these responses could be attributed to scepticism about climate change. The other individual responses are reflected in the discussion above.

Question 10:

Do you believe climate change public bodies duties reports should be validated prior to submission?

- 3.116. This question was in two parts: a closed question offered a number of validation options; and space was also provided for additional open comments.
- 3.117. Out of 73 consultation respondents, 63 (86%) answered the closed question, and 58 (79%) provided additional comments. Comparing consultation respondent types, response rates to the closed question were fairly similar for organisations (84%) and individuals (91%). However there was more variation in response rates to the 'open' element of the question: 49 organisations responded (96%) compared with 9 individuals (41%).
- 3.118. Breakdowns of responses to the closed questions are shown below, by organisation type and major player status.

Table 15: Views on Validation of public body climate change reports: by Respondent Type

Respondent Type	Validation Needed			Validation Not Needed	Not Answered	Total Respondents
	Independent	Peer to peer	Internal			
Organisations	11	9	17	6	8	51
Individuals	7	1	4	8	2	22
Total Responses	18	10	21	14	10	73
<i>% of Organisations</i>	22%	18%	33%	12%	16%	100%
<i>% of Individuals</i>	32%	5%	18%	36%	9%	100%
% of Total Responses	25%	14%	29%	19%	14%	100%

Table 16: View on Validation of public body climate change reports: by Major Player status

Major Player Status	Validation Needed			Validation Not Needed	Not Answered	Total Respondents
	Independent	Peer to peer	Internal			
Major Player	8	8	9	6	4	35
Non-Major Player	3	1	8	0	4	16
Total Responses	11	9	17	6	8	51
<i>% of Major Players</i>	23%	23%	26%	17%	11%	100%
<i>% of non-Major Players</i>	19%	6%	50%	0%	25%	100%
% of Organisations	22%	18%	33%	12%	16%	100%

3.119. Overall, 73% of organisation consultation respondents considered that some form of validation was needed, with a number commenting on the importance of validation in principle in raising reporting standards. 55% of individual consultation respondents also considered that validation was needed. However among those who supported the principle of validation, there were differences of opinion on what form it should take, and on the advantages and disadvantages of the options suggested in the consultation. These options are discussed below.

Independent Validation

3.120. This option was supported by 22% of organisation consultation respondents, with little variation by major player status. 32% of individual consultation respondents supported this approach.

3.121. This approach was generally acknowledged as 'best practice', in that it could remove bias from and maximise the objectivity of assessments. It would thereby increase public trust and confidence in the reports. It was suggested that this option could draw on existing independent validations and audits, such as the CRC energy efficiency scheme audited by SEPA, though one respondent noted the importance of ensuring that the new requirements did not duplicate this existing work for a relatively small increase in scrutiny.

- 3.122. However both supporters and opponents of this option identified its main disadvantages as the high cost and its time-consuming nature, with comments that it would add significant time to the reporting process and could cause deadlines to be missed.
- 3.123. Several respondents commented that if external validation was required, the Scottish Government should fund it, and there was support for the Scottish Government to provide an approved list of suppliers. Concern was also raised about whether there was sufficient capacity in the market to undertake external audits for all the major players within a similar timeframe. However the Scottish Parliament RACCE Committee commented that it was important that any validation process should not become a 'cash cow' for external organisations.
- 3.124. In order to address these disadvantages, it was suggested that independent validation could be voluntary; and could be undertaken occasionally rather than every year, or after the new system had been running for a few years.

Peer to Peer Validation

- 3.125. Peer to peer validation was supported by 18% of organisation respondents, with significantly higher support among major players (23%) compared with non-major players (6%). One individual respondent supported this approach.
- 3.126. Advantages of this approach included the validating organisation's understanding of the issues and challenges faced by the validated organisation, with some comments made that the choice of an appropriate 'peer' would be important. The validation process would also present opportunities for mutual learning, sharing of good practice and skills development by staff in both organisations. SSN reported that there was support among its public sector members for the use of its established role as a 'trusted advisor' to support and coordinate this area of work.
- 3.127. The main disadvantage of peer to peer validation was the potential resource implications for the peer organisations, including their staff time.

Internal Validation

- 3.128. Internal validation was supported by 33% of organisations. There was significant variation according to major player status: 26% of major players supported this option compared with 50% of non-major players. 18% of individuals supported this approach.
- 3.129. The main advantage identified for this approach was that it could build on existing internal audit, quality assurance and performance management

systems, which could provide the validation process with corporate credibility. Several respondents recommended the involvement of or sign-off by senior management, Local Authority members or a wider working group.

- 3.130. The main disadvantage of this approach was the potential resource implications of additional management and other staff time and effort, and requirements to build organisational capacity to undertake the new reporting requirements.

No Validation Needed

- 3.131. In response to the closed question about potential validation approaches, 6 organisation respondents (12% of all organisation consultation respondents), all of which were major players, answered that validation was not needed. However in several cases their additional comments indicated their acceptance of one or more of the validation options offered if necessary, either immediately, in the future, or if scrutiny showed that it was justified.
- 3.132. Eight, or 36%, of individual consultation respondents considered that validation was not needed. Three of the 8 provided additional comments, all of which indicated views sceptical of climate change

Other Issues

- 3.133. A number of other issues featured in the responses but are discussed in more detail under the relevant question headings. These were:
- Alignment with other reporting requirements: see Question 1.
 - Variation among public bodies and the need for proportionality: see Question 2.
 - Resource implications: discussed in detail under Question 5, but also featured strongly in responses to this question.
 - Guidance needs: see Question 7.
 - Monitoring, including the need for feedback on reports: see Question 8. One respondent suggested that monitoring and validation should include a comparison of 'raw' and 'published' data.

Question 11:

Would you be content for your climate change public bodies duties report to be published annually on the Sustainable Scotland Network (SSN) website?

3.134. This question invited a 'Yes/No' response, with a space for additional comments.

3.135. Out of 73 consultation respondents, 58 (79%) answered the closed 'Yes/No' question, with 37 (51%) providing additional comments. A breakdown of responses to the closed question is shown below.

Table 17: Contentment or otherwise for Publication of public body reports on Sustainable Scotland Network (SSN) website

Respondent Type	Yes	No	Not Answered	Total
Organisations	39	0	12	51
Individuals	12	7	3	22
Total Responses	51	7	15	73
<i>% of Organisations</i>	<i>76%</i>	<i>0%</i>	<i>24%</i>	<i>100%</i>
<i>% of Individuals</i>	<i>55%</i>	<i>32%</i>	<i>14%</i>	<i>100%</i>
% of Total Responses	70%	10%	21%	100%

3.136. Of the organisation consultation respondents, all who responded to this question (76% of the total) were content for the report to be published, with none opposed. 55% of individual consultation respondents considered that reports should be published, with 32% opposed and 14% not answering.

3.137. Of the organisations which made additional comments, half expressed contentment with the proposal on the basis that that reporting of this kind was already in the public domain. This was mainly through the existing voluntary reporting for Scotland's Climate Change Declaration published on the SSN website, but also through sectoral websites such as 'Sustainability Exchange' run by EAUC or on individual organisation websites. Some respondents emphasised the need for transparency and proactive publication, with suggestions that individual public bodies should publish their own reports if they did not do so already, and also link to SSN's website. It was also noted that publication would offer an opportunity to demonstrate leadership by Scottish institutions on this issue.

3.138. A few organisations expressed some reservations about the reporting. They reiterated that reporting should not be used to benchmark organisations, reflecting earlier concerns about the diversity among public bodies in terms of their carbon footprint and reporting capacity (see Question 2). It was also considered that there would need to be further discussion about the format and content of published reports, and

suggestions that the originating organisations would need to be consulted before their data was incorporated into any aggregate report. There were suggestions that the first year for which the new system is proposed, 2015-16, should be treated as a pilot year to test the new system, with no obligation to publish reports for that year.

- 3.139. 9 individual consultation respondents, whose responses to the closed 'Yes / No' question varied, made additional comments on this question. 6 of them expressed opinions which could be attributed to scepticism about climate change.

Question 12:

How much time would your organisation expect to spend preparing a report in accordance with the draft order? (include any external consultancy time)

- 3.140. This question was open and invited narrative comments

- 3.141. Out of 73 consultation respondents, 55 (75%) answered this question. 42 organisations responded, with a response rate of 82%, compared with 13 individual respondents giving a response rate of 59%.

- 3.142. Around half of organisation respondents commented that it was too difficult to quantify how long the reporting would take, with some also noting that this would vary by public body and referring again to the need for proportionality to take account of the diversity of public bodies (see Question 2). However a small number of respondents referred back to the voluntary SCCD reporting process as a useful guide. Several respondents referred to draft SSN guidance estimating that the process would take 20 hours, with most considering this an under-estimate.

- 3.143. Organisation respondents which did attempt to estimate the expected preparation time varied in how they approached this, as follows.

- Some organisations commented on how much time the actual report preparation would take, in hours, weeks or months. This preparation time would, in most cases, be distributed over a longer timeframe. Estimates which used this approach ranged from 2-3 weeks to 30 weeks.
- Some organisations commented on how long they considered the whole report preparation process would take, from starting data collation, including internal ratification processes, up to report submission. Estimates which used this approach ranged from 3 to 9 months.

- Some commented on how much staff time or how many staff members report preparation would take. Estimates which used this approach ranged from 4 to 50 person days, or 1 part-time member of staff.

3.144. Respondents cited reasons why the process would take so long: these issues were discussed in detail under Question 5, which covered additional resource implications. Several respondents considered that the process was likely to take longer in the first year of reporting, when the new requirements were being addressed for the first time and new systems were being developed. One respondent suggested that organisations should monitor their own process in Year 1 to establish how long it did take.

3.145. Of the 13 individual respondents to this question, 9 commented that the reporting was not needed because it would be a waste of money and time.

Question 13:

With reference to the draft Business and Regulatory Impact Assessment (BRIA), do you think that the policy proposal presented may impact on business, the third sector (voluntary) or any other relevant areas?

3.146. This question was open and invited narrative comments

3.147. Out of 73 consultation respondents, 49 (67%) answered this question, of which 30 were organisations (a response rate of 59%) and 19 were individuals (a response rate of 86%).

3.148. Potential impacts from this policy proposal were identified by 42 of the 49 respondents to this question (57% of all consultation respondents). 7 respondents (10% of all respondents) did not foresee any impacts. The remaining 24 respondents (33% of all respondents) either did not respond or gave a response equivalent to 'no comment'.

3.149. The main potential impacts identified were:

- *The adoption of lower carbon policies:* several respondents suggested that, through this policy proposal, the public sector would be setting a good example to businesses and the third sector and encouraging them to adopt lower carbon policies and practices.
- *External consultancy opportunities:* several respondents commented on potential opportunities for business and third sector organisations to support public bodies to establish systems to fulfil the new reporting requirements and undertake the reporting itself, as well as with actions to reduce carbon emissions.

- *Procurement resource implications:* several respondents highlighted the issue of public sector procurement and contracts between public bodies and business and third sector organisations. It was suggested that additional management information was likely to be required to enable the calculation of carbon emissions arising from such contracts. This would have resource implications for the contractors. Guidance was requested on what could reasonably be requested from contractors.
- *Financial Savings:* a small number of respondents mentioned the potential for this proposal to generate savings through improving business understanding of resource use; to help identify areas for potential savings, both financial and environmental; to stimulate sectors such as energy efficiency appliances; and ultimately to lower energy bills.
- *Improved availability of environmental information:* this is discussed in detail under Question 2, but was also mentioned here by a small number of respondents in terms of potential benefits to the specific sectors mentioned in the question.
- *Waste of money and time:* several respondents, all individuals, considered this a potential impact of the proposal. Around half of those respondents also expressed scepticism about climate change in principle.
- *Area-wide emissions – abolition of reporting:* 1 respondent commented that this would have a negative impact on the sectors specified in the question. See under Question 3 for discussion about this issue under proposed policy areas.

Question 14:

Do you think that the policy proposal presented may impact on people differently depending on characteristics such as age, disability, gender, race, religion or belief, sexual orientation, gender identity or marriage or civil partnership status? Could the proposals enhance equality or good relations? If so, please comment.

3.150. This question was open and invited narrative comments.

3.151. Out of 73 consultation respondents, 53 (73%) answered this question, broken down between 37 organisations and 16 individuals, a response rate of 73% in both cases.

3.152. Around half of consultation respondents did not consider that the policy proposal presented would have a differential impact on people with the specified characteristics. They included a small number of individual respondents who expressed opposition to the proposal in principle, and commented that it was likely to have a negative impact on everyone equally.

- 3.153. Around 10% of consultation respondents considered that the policy proposal would have a positive impact on the groups highlighted in the question. These respondents typically considered that improved transparency of information about carbon emissions, and enhanced actions to address climate change, should disproportionately benefit these groups and enhance their outcomes, since they tended to experience disproportionate disadvantage generally and were potentially at greater risk from climate change. A similar point was made by a few respondents who, while they did not foresee any differential impact in the short term, saw the potential for such benefits in the future. Other respondents commented that enhanced information on and actions to address climate change would benefit everyone equally, including the groups mentioned in the question. Several respondents who commented on this issue noted the need for equalities impact assessments to be undertaken for future public sector climate change initiatives.
- 3.154. Around 10% of consultation respondents answered this question but without expressing a clear opinion on whether the proposal would have a differential impact on the groups specified. Most of these were individual respondents who expressed opposition to the policy proposal in principle, citing one or more of the following reasons: scepticism about climate change, opposition to wind turbines, perception that the proposal represented a waste of money time and money, and opposition to political correctness.
- 3.155. Around one quarter of consultation respondents either did not answer this question at all or expressed no opinion.

Question 15:

Please add any other consultation views here

- 3.156. This question was open and invited additional narrative comments on the proposal.
- 3.157. Out of 73 consultation respondents, 21 (29%) answered this question, of whom 14 represented organisations and 7 were individuals.
- 3.158. Respondents largely reiterated views which they had expressed in response to earlier questions, or made comments which have been included in discussions of responses to earlier questions, to which they were more relevant. As they have already been discussed in this report, they are not repeated here.

Annex A: Consultation Respondents

Organisations

The consultation questionnaire invited organisation respondents to categorise themselves into one of a number of pre-determined 'organisation types'.

To assist the analysis, organisation respondents have been assigned to one of a slightly different set of categories which reflect common sectoral interests and functions. It is acknowledged that in some cases respondents could fit into more than one category, but they have been assigned to the category most appropriate for this analysis in order to avoid double-counting.

A list of organisation respondents by category, together with the 'major player' status of each, is shown below.

Organisation	Major Player?	
	Yes	No
Public Bodies, including Executive Agencies, Non-Departmental Public Bodies, NHS, etc.		
Audit Scotland	yes	
Crofting Commission	yes	
Historic Scotland	yes	
NHS Scotland Sustainability Steering Group (NSSG)		no
Office of the Scottish Charity Regulator (OSCR)	yes	
Police Scotland	yes	
Registers of Scotland	yes	
Scottish Ambulance Service	yes	
Scottish Canals	yes	
Scottish Children's Reporter Administration	yes	
Scottish Enterprise	yes	

Organisation	Major Player?	
	Yes	No
Scottish Environment Protection Agency (SEPA)	yes	
Scottish Housing Regulator	yes	
Scottish Information Commissioner		no
Scottish Managed Sustainable Health Network		no
Scottish Natural Heritage	yes	
Scottish Parliament Rural Affairs, Climate Change and Environment (RACCE) Committee	yes	
Scottish Water	yes	
Transport Scotland	yes	
Local Government		
Aberdeenshire Council	yes	
Angus Council	yes	
City of Edinburgh Council	yes	
Clackmannanshire Council	yes	
Convention of Scottish Local Authorities (COSLA)		no
East Dunbartonshire Council	yes	
Falkirk Council	yes	
Glasgow City Council	yes	
Highland Council	yes	
Moray Council	yes	
Renfrewshire Council	yes	
Scotland's Regional Transport Partnerships	yes	

Organisation	Major Player?	
	Yes	No
South Ayrshire Council	yes	
South Lanarkshire Council	yes	
Stirling Council	yes	
Strathclyde Partnership for Transport	yes	
West Dunbartonshire Council	yes	
Education/Research		
Advanced Procurement for Universities & Colleges		no
Environmental Association for Universities and Colleges (EAUC)		no
Moredun Research Institute	yes	
Scottish Association of University Directors of Estate.		no
University of Edinburgh	yes	
University of Glasgow	yes	
Third Sector/NGOs		
2050 Scotland's Youth Climate Group		no
Friends of the Earth Scotland		no
Nourish Scotland		no
Stop Climate Chaos Scotland		no
Sustainable Scotland Network		no
Transform Scotland		no
Other - misc		
Aether Limited		no

Organisation	Major Player?	
	Yes	No
East Lothian Climate Change Planning & Monitoring Group		no
UNISON trade union		no

Individuals

22 respondents

Annex B: Glossary

Acronym	In Full
ALEO	Arms Length External Organisation
BRIA	Business and Regulatory Impact Assessment
COSLA	Convention of Scottish Local Authorities
CRC	Carbon Reduction Commitment
EAUC	Environmental Association for Universities and Colleges
FTE	Full Time Equivalent
KPIs	Key Performance Indicators
NDPB	Non-Departmental Public Body
NSSG	NHS Scotland Sustainability Steering Group
OSCR	Office of the Scottish Charity Regulator
RACCE Committee	Scottish Parliament Rural Affairs, Climate Change and Environment Committee
RES	Resource Efficient Scotland
RPP	Report on Policies and Proposals
SCCAP	Scottish Climate Change Action Plan
SCCD	Scotland's Climate Change Declaration
SEPA	Scottish Environmental Protection Agency
SG	Scottish Government
SSN	Sustainable Scotland Network

How to access background or source data

The background to this publication is available at [The Climate Change \(Duties of Public Bodies: Reporting Requirements\) \(Scotland\) Order 2015](#)

The data collected for this social research publication are available via [Responses to Consultation](#)



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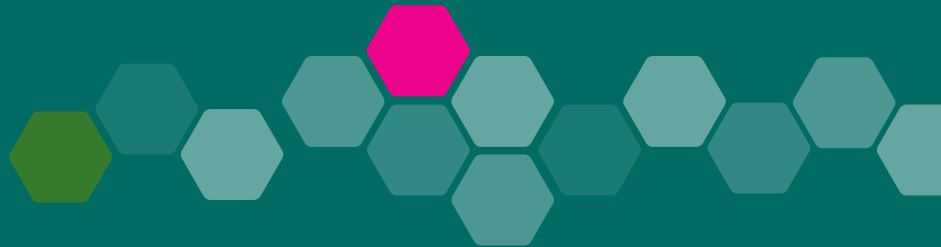
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