



### Regularity audit of the Public Bodies Climate Change Duties report 2019/2020

**Committee**            Audit and Standards

**Date of meeting**    27 November 2020

**Date of report**     3 November 2020

#### Report by Assistant Chief Executive

#### 1. Object of report

To advise the committee on the findings of a regularity audit of the Public Bodies Climate Change Duties report for 2019/2020. This engagement is included in the annual Internal Audit plan for 2020/2021.

#### 2. Background

The Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Order 2015 came into force in November 2015 as secondary legislation made under the Climate Change (Scotland) Act 2009. The Order requires public bodies to prepare reports on compliance with climate change duties.

The Sustainable Scotland Network (SSN) issues guidance notes for completing the Public Bodies Climate Change Duties report.

A report must be submitted to SSN by 30 November through the online reporting platform.

The objective of this engagement was to provide a level of assurance on the arrangements for submission of the Public Bodies Climate Change Duties report 2019/2020.

This engagement tested elements of the internal controls and mitigation against SPT 22: Governance arrangements, as identified in the corporate risk register.

#### 3. Outline of findings

SPT has and continues to introduce a range of energy efficiency initiatives.

The Climate Change Duties reporting deadline for 2019/2020 was met.

Issues identified during engagement testing (October 2020) were addressed prior to on-line submission of the report for 2019/2020.

#### 4. Conclusions

The Audit and Assurance team has undertaken a regularity audit of the Public Bodies Climate Change Duties report for 2019/2020.

Key controls exist and are applied consistently and effectively in most areas covered in this engagement.

Sound assurance in most areas can be placed on energy usage reported in the Public Bodies Climate Change Duties submission for 2019/2020.

**Note:** Climate change and carbon management reports are presented to the Strategy & Programmes committee.

#### 5. Committee action

The committee is asked to note the contents of this report.

#### 6. Consequences

Policy consequences	<i>None.</i>
Legal consequences	<i>None.</i>
Financial consequences	<i>None.</i>
Personnel consequences	<i>None.</i>
Equalities consequences	<i>None.</i>
Risk consequences	<i>As detailed in the report.</i>

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**Name** Gordon Maclennan

**Title** Assistant Chief Executive

**Title** Chief Executive

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