



Regularity audit of the Public Bodies Climate Change Duties report

Committee Audit and Standards

Date of meeting 9 February 2018

Date of report 26 January 2018

Report by Assistant Chief Executive (Business Support)

1. Object of report

To advise the committee on the findings of a regularity audit of the Public Bodies Climate Change Duties report for 2016/17. This engagement is included in the annual Internal Audit plan for 2017/18.

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 first reporting year was 2015/16.

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 2016/17.

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 report for 2016/17 was submitted on 27 November 2017.

Issues identified during the engagement were addressed prior to on-line submission of the report for 2016/17.

4. Conclusions

The Audit and Assurance team has undertaken a regularity audit of the Public Bodies Climate Change Duties report for 2016/17.

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 2016/17.

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>
Social Inclusion consequences	<i>None</i>
Risk consequences	<i>As detailed in the report</i>

Name Valerie Davidson

Name Gordon Maclennan

Title **Assistant Chief Executive
(Business Support)**

Title **Chief Executive**

For further information, please contact Iain McNicol, Audit and Assurance Manager on 0141 333 3195.