



## Regularity audit of the Public Bodies Climate Change Duties report

**Committee**      Audit and Standards

**Date of meeting**    17 March 2017

**Date of report**    6 March 2017

### 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 2015/16. This engagement is included in the annual Internal Audit plan for 2016/17.

#### 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 issued guidance notes for completing the Public Bodies Climate Change Duties report.

A report must be submitted 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 2015/16.

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 2015/16 was submitted on 29 November 2016.

Issues identified during the engagement were addressed prior to on-line submission of the report for 2015/16.

There is an area for improvement, and this area has been addressed by one audit recommendation. Customer Standards management have agreed to implement the recommendation.

#### 4. Conclusions

The Audit and Assurance team has undertaken a regularity audit of the Public Bodies Climate Change Duties report for 2015/16. An area for improvement was identified during the engagement and a recommendation has been agreed.

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

Sound assurance in most areas can be taken from the controls in place for the areas covered in this engagement.

#### 5. Committee action

The committee is asked to note the contents of this report and agree that the Audit and Assurance Manager submits a follow-up report on the implementation of the recommendation to a future meeting.

#### 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>

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