

Regularity audit of the Public Bodies Climate Change Duties report 2024/2025

Date of meeting 28 November 2025

Date of report 10 November 2025

Report by 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 2024/2025. This engagement was included in the annual Internal Audit plan 2025/2026.

2. Background to report

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 each year 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 2024/2025.

This engagement tested elements of the internal controls and mitigation against SPT 28: Impact of climate change, 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 energy consumption during 2024/2025 was met.

Issues identified during engagement testing were addressed prior to on-line submission of the report for 2024/2025.

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 2024/2025.

4. Committee action

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

5. Consequences

Policy consequences	<i>None.</i>
Legal consequences	<i>In accordance with the Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Order 2015.</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>
Climate Change, Adaptation & Carbon consequences	<i>None.</i>

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