

# Environment, Sustainability and Biodiversity

Annual report 2020/21



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# Covid-19 statement

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The Covid-19 pandemic is a global challenge. It has had far-reaching consequences for Scotland's public services and finances, and it will continue to have an impact in the future.

In January 2020, the World Health Organisation declared Covid-19 a pandemic and from 16 March 2020, all Audit Scotland colleagues have been working from home. Our own priority as an organisation has been the health, safety and wellbeing of our people. Since closing our offices and instituting our Business Continuity protocols, we have worked to keep our teams informed, supported and connected, and made physical and mental wellbeing and emotional support a clear focus.

It is likely to be a long time before we fully understand the impact of the pandemic on us as an organisation. We continue to adapt to new ways of working and to deliver our responsibilities. We will consider the impact of the pandemic, including lessons to be learned from our experiences of working from home, in continuing to reduce our emissions as we, along with all Scotland's public bodies, move towards the Scottish Government's target of a net zero environment.

For further information visit our [Covid-19 e-hub](#) on Audit Scotland's website.

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# Summary

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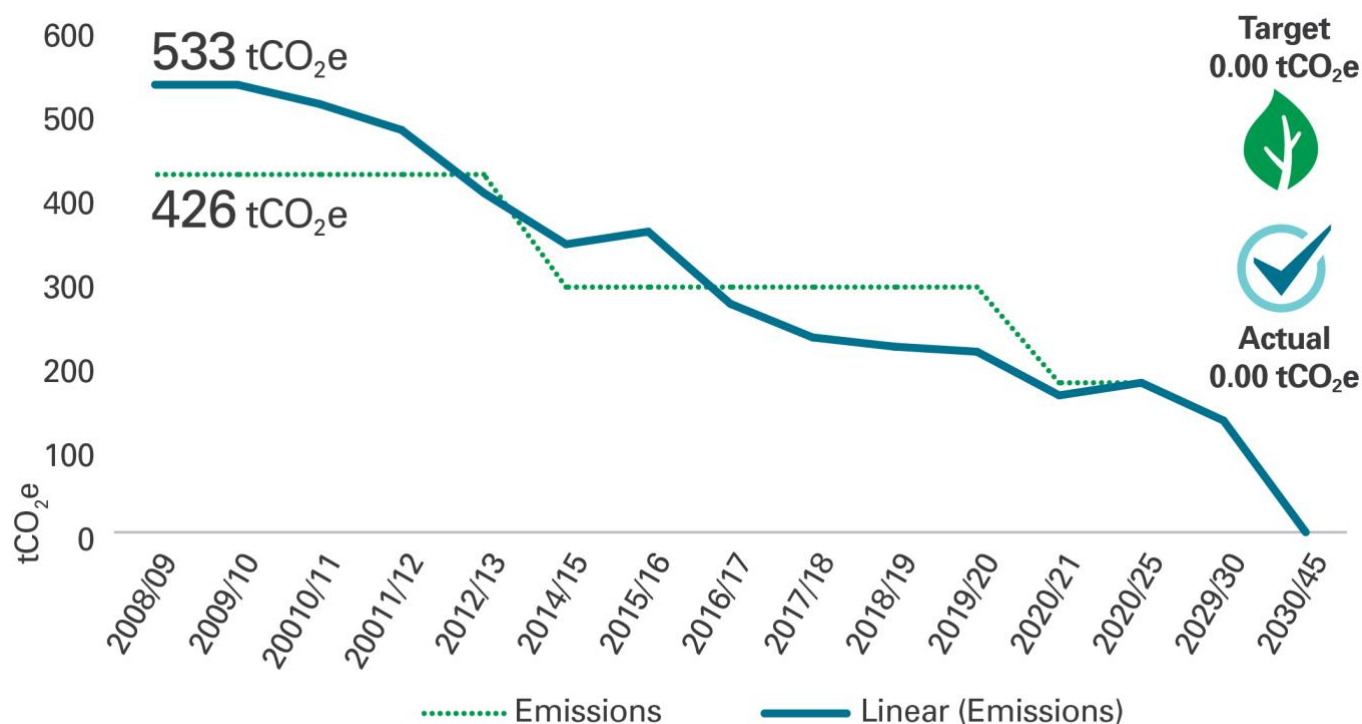
## Key messages

- 1.** During 2020/21 our emissions fell by 52 tCO<sub>2</sub>e (24 per cent) compared to the previous year. In March 2020 all colleagues were asked to work from home. There was no office working and very limited travel during the period covered by this report.
- 2.** For the first time, in our calculations we have included estimates of energy emissions caused by colleagues working from home. This is based on the Sustainable Scotland Network (SSN) recommended method. The increase in energy-related emissions which resulted was more than offset by the reduction in travel emissions, producing an overall reduction in total emissions.
- 3.** We published our five-year [Environment, Sustainability and Biodiversity Plan 2021-2025](#) in May 2021. This plan sets out our route map to net zero. By 2030 we aim to reduce our carbon emissions by 75 per cent against the 2008/09 baseline (533 tCO<sub>2</sub>e) which equates to an annual emission figure of no more than 133 (tCO<sub>2</sub>e). We will explore the use of offsetting for those emissions we are unable to reduce.

## Exhibit 1

### Audit Scotland's route to net zero

We have achieved our carbon reduction targets so far but reaching net zero emissions by 2030 will still be challenging.



Note: The increase in carbon emissions in 2015/16 was due to the finalisation of our office rationalisation programme. During the transition year we occupied additional office space before reducing from two Edinburgh offices to one. The Y Axis scale changes at 2020/21 from 1 year to 5 years.

Source: Audit Scotland

#### 4. Our reduction of 52 tCO<sub>2</sub>e in 2020/21 comprises:

- 77 per cent (69 tCO<sub>2</sub>e) **increase** in **energy** emissions.
- 58 per cent (1 tCO<sub>2</sub>e) **increase** in **water** emissions
- 100 per cent (7 tCO<sub>2</sub>e) **reduction** in **waste** emissions.
- 97 per cent (115 tCO<sub>2</sub>e) **reduction** in **transport** emissions.

## Background

5. Audit Scotland's strategy for reducing Carbon emissions has developed since 2008. The years between 2008-2020 focused on reducing the size of our estate and projects to reduce our emissions through efficient use of digital information technology. Going forward, our focus is likely to increasingly turn to reducing emissions arising from travelling. Prior to the Covid-19 pandemic, transport was our largest source of emissions.

**6.** Our Environment, Sustainability and Biodiversity Plan 2021-2025, published in May 2021, reflects our ambition to reduce emissions to 75 per cent of our levels in 2008/09 (the baseline year) by 2030. This will still result in annual emissions of 133 (tCO<sub>2</sub>e) and we will consider the use of offsetting to achieve net zero by 2030.

**7.** While we are committed to further reducing our carbon emissions and making how we work more sustainable, we recognise that our rate of emission reduction has begun to slow. The impact of Covid-19 has been significant on our level of emissions especially those related to transport. We will review the impact of the pandemic on our working and travel patterns to determine lessons that can be used to encourage behavioural change and prevent a return to previous levels of travel.

**8.** We report publicly on sustainability issues through our environment, sustainability and biodiversity annual report and by supplying relevant information to the SSN.

**9.** Sustainability is integrated into what we do and is linked to corporate publications published on our [website](#) including our [Annual Report and Accounts](#), [Public Audit in Scotland](#), and [Corporate Plan 2019/20 update](#).

**10.** Audit Scotland has a clear structure for managing climate change activity. The Audit Scotland Board, following consideration by Audit Scotland's Management Team, approves our climate change plan and carbon-saving targets. This approach ensures endorsement and clear leadership at the highest level. The Green Future Team, comprising representation from across the business, provides momentum for embedding sustainability across the organisation.

**11.** Audit Scotland's Strategic Improvement Programme (SIP) includes a wide range of development projects designed to help us deliver our two strategic objectives set out in the [corporate plan](#). One of the guiding principles of the SIP is environmentally sustainable practices and carbon reduction. And one of the workstreams in 'How we work' is sustainability.

**12.** The roles and responsibilities of the groups involved in leading, managing and holding us to account for our environmental and sustainability performance are set out in [Appendix 1](#).

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# Performance in reducing carbon emissions

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**13.** Our Environment, Sustainability and Biodiversity Plan 2021-2025 sets out our approach to sustainability issues, established the baseline year as 2008/09 and set targets to be achieved by 2025.

**14.** Audit Scotland's property estate comprises three offices in buildings with multiple tenants. The energy performance certificate (EPC) rating for each office building is Edinburgh (B), Glasgow (D) and Inverness (C). The landlords are responsible for the supply of gas and water and for equipment relating to gas, water and heating/air conditioning. Audit Scotland is apportioned a share of the total emissions according to the size of our office.

**15.** All colleagues worked from home during 2020/21 but the offices were still maintained. To capture a fairer picture of our emissions, we have included in our calculations an estimate for energy usage associated with colleagues working from home.

**16.** Audit Scotland does not own or manage land and therefore there are limited opportunities to carry out biodiversity work.

## Our overall carbon emissions

**17.** Our total emissions for 2020/21 were 163 tCO<sub>2</sub>e. This is significantly less than 2019/20 emission levels largely due to colleagues working from home. Our 2020/21 emission levels represent a 69 per cent reduction compared to the 2008/09/ baseline. ([Exhibit 1](#))

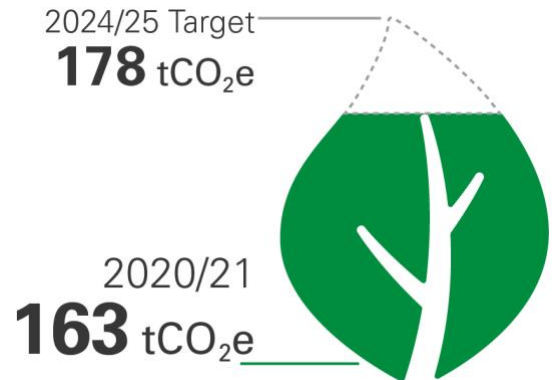
## Reducing our carbon footprint

### Carbon footprint

**Target:** Reduce annual overall carbon emissions to no more than 178 tCO<sub>2</sub>e by 2024/25.

**Performance to date:** Our carbon emissions in 2020/21 were 163 tCO<sub>2</sub>e.

**Summary:** Compared to 2019/20 we reduced our carbon emissions by 24 per cent. This was achieved in exceptional circumstances and we will aim to learn from our experiences to help further reduce our emissions when we do return to our offices.



Source: Audit Scotland

18. [Exhibit 2](#) provides further information on our emissions in 2020/21 against selected criteria.

### Exhibit 2

#### Carbon emissions since 2008 and 2015 baseline years.

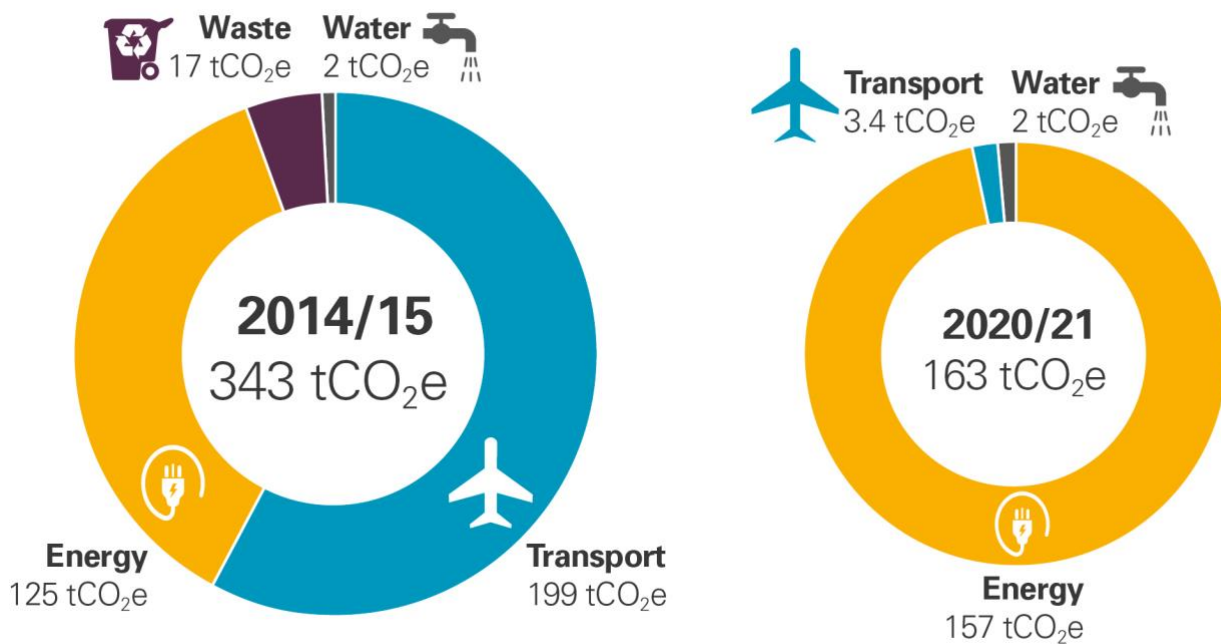
	2008/09 Baseline year	2020/21 Emissions	2024/25 Targets
Carbon emissions (tCO <sub>2</sub> e)	533	163	178
Percentage change in emissions compared to 2008/09 baseline		-69%	-66%
Carbon emissions per staff member (tCO <sub>2</sub> e/WTE)	1.8	0.55	0.6
Carbon emissions by office floor space (tCO <sub>2</sub> e/m <sup>2</sup> )	0.2	0.12	0.13
Carbon emissions by financial turnover (tCO <sub>2</sub> e/£m)	20.0	5.3	<6



Source: Audit Scotland

**19.** For the first time, energy usage comprised the largest proportion of our emissions in 2020/21 ([Exhibit 3](#)). This was due to staff working from home with very limited travel, for example to client offices, being incurred.

### Exhibit 3 2014/15 and 2020/21 carbon footprint (tCO<sub>2</sub>e)



Source: Audit Scotland

**20.** Performance details are included in the transport, energy, waste and water sections below. [Appendix 2](#) outlines the sources of Audit Scotland's carbon emissions.

## Reducing our transport-related carbon emissions

### Transport

**Target:** Reduce annual transport-related carbon emissions to no more than 62 tCO<sub>2</sub>e by 2024/25.

**Performance to date:** Our transport-related carbon emissions in 2020/21 were 3.4 tCO<sub>2</sub>e.

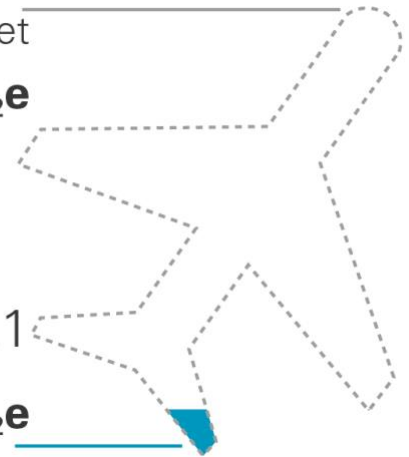
**Headline:** There was minimal amount of travel during 2020/21 due to Covid-19 pandemic and colleagues working from home during this period.

2024/25 Target

**62 tCO<sub>2</sub>e**

2020/21

**3.4 tCO<sub>2</sub>e**



Source: Audit Scotland

**21.** Transport emissions decreased by 97 per cent (115 tCO<sub>2</sub>e) in 2020/21 compared to 2019/20 and comprised 3.4 per cent of our total emissions for the year ([Exhibit 4](#)). Transport emissions consisted of a small number of car journeys totalling just over 21,200 Kilometres.

#### Air travel

**22.** There was no air travel in this period.

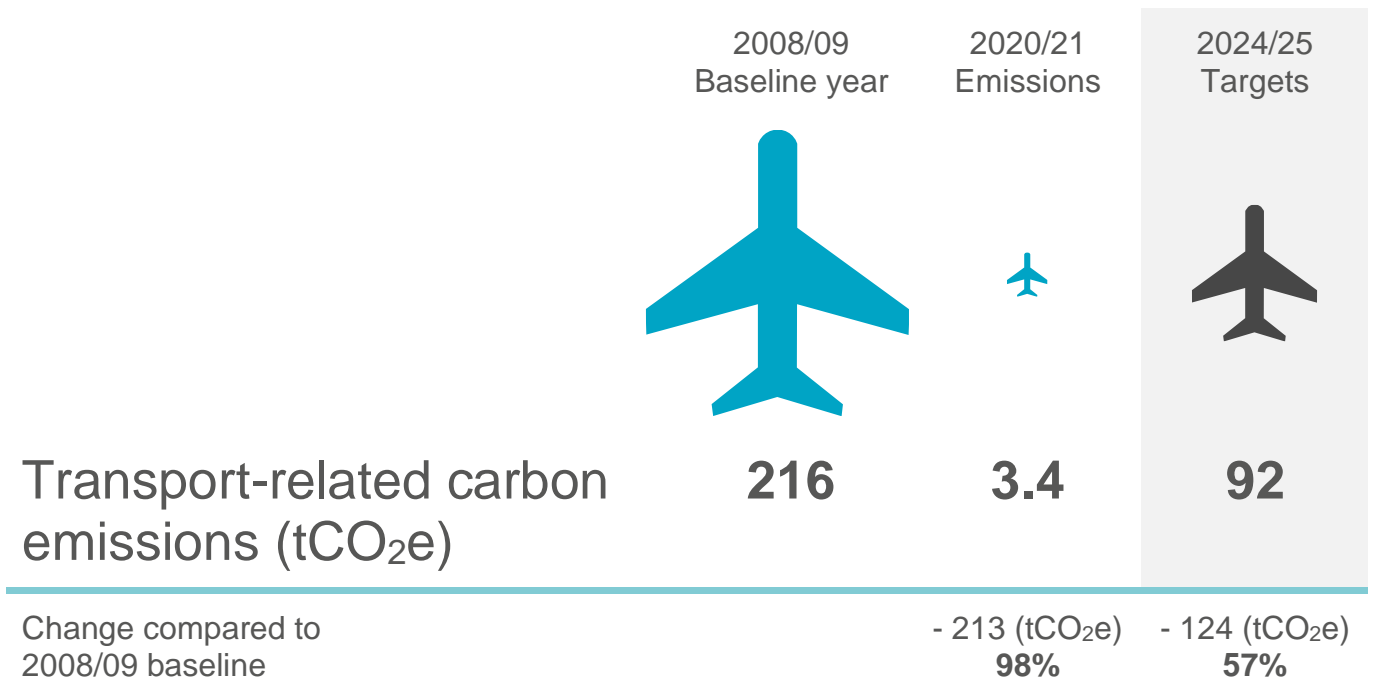
#### Business car travel

**23.** Emissions for business car travel in 2020/21 decreased by 98 per cent (48 tCO<sub>2</sub>e) compared to 2019/20.

#### Rail travel

**24.** There was no rail travel during this period.

**Exhibit 4**  
**Transport-related carbon emissions.**



Source: Audit Scotland

**Reducing our energy-related Carbon emissions**

**Energy**

**Target:** Reduce annual energy-related carbon emissions to no more than 79 tCO<sub>2</sub>e by 2024/25.

**Performance to date:** Our energy-related carbon emissions in 2020/21 were 157 tCO<sub>2</sub>e.




**Summary:** We recorded 69 tCO<sub>2</sub>e emissions for our three offices and have calculated an additional 88 tCO<sub>2</sub>e emissions for our home-working emissions. The estimated amount of emissions for home working is based on the method recommended by SSN.



Source: Audit Scotland

**25.** Energy emissions increased by 77 per cent (69 tCO<sub>2</sub>e) in 2020/21 compared to 2019/20 which is due to continuing to run our three offices and including home-working emissions for the first time (Exhibit 5).

**Exhibit 5**  
Energy-related carbon emissions

	2008/09 Baseline	2008/09 Baseline	2024/25 Target
			
Energy-related carbon emissions (tCO <sub>2</sub> e)	<b>308</b>	<b>157</b>	<b>79</b>
Change in emissions compared to 2008/09 baseline.		-151(tCO <sub>2</sub> e) <b>49%</b>	- 229 (tCO <sub>2</sub> e) <b>74%</b>

Source: Audit Scotland

**Reducing our waste and water-related carbon emissions**

Waste

**Target:** Reduce waste-related carbon emissions to no more than 6 tCO<sub>2</sub>e by 2024/25.

**Performance to date:** Our waste-related carbon emissions in 2020/21 were 0 tCO<sub>2</sub>e.

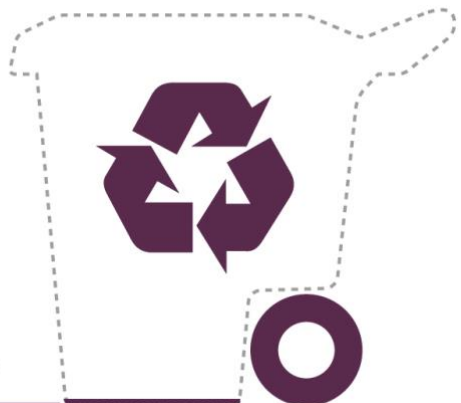
**Summary:** We recorded no waste data for 2020/21 as there was no one in our offices and we do not have the data for home working.

2024/25 Target

**6** tCO<sub>2</sub>e

2020/21

**0** tCO<sub>2</sub>e



Source: Audit Scotland

**26.** There were no waste, paper and board, mixed recycling or landfill emissions data for 2020/21.

**27.** Emissions from water use are calculated based on the number of workstations (184) in our offices. Due to all colleagues working from home this has increased the number of workstations to 294. This accounts for the increase in emissions to 2 tCO<sub>2</sub>e.

## Validation of figures

**28.** Audit Scotland's Corporate Performance Officer reviews the data contained within this report. It is not subject to peer review or external validation.

## Procurement

**29.** We focus on embedding sustainability into our procurement activity and we include sustainability clauses in our procurement standard terms and conditions.

## Adaptation

**30.** As a listed body under Schedule 1 of the Climate Change (Scotland) Act 2009, Audit Scotland is required to report on climate adaptation. Adaptation is the adjustments we make in response to actual or anticipated climate change. Projected effects of climate change include higher temperatures, increased rainfall and more frequent floods and landslides.

**31.** We do not own our offices and do not have any land. Our ability to make adaptations is therefore very limited.

**32.** Audit Scotland has well-established business continuity planning arrangements, that are tested and reviewed annually. Due to the Covid-19 pandemic, all staff worked from home and were able to securely access their business information from outside our offices.

## Biodiversity

**33.** The Nature Conservation (Scotland) Act 2004 places a statutory duty on all public sector bodies in Scotland to further the conservation of biodiversity. The Wildlife and Natural Environment (Scotland) Act 2011 introduced a requirement for all public bodies to make a report publicly available on their compliance with biodiversity duty. Biodiversity duty reports are required every three years, but we intend to report on biodiversity annually within this annual environment and sustainability report.

**34.** Audit Scotland does not own or manage land and we therefore have limited opportunity to carry out activities which encourage biodiversity. We support biodiversity through:

- reducing our carbon footprint
- minimising waste and reducing waste to landfill through recycling

- using products made from recycled material including office supplies such as Ecolabel certified paper and pens
- reducing the total kilometres travelled on business and choosing more sustainable travel options
- raising awareness of biodiversity and sustainability issues amongst colleagues.

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# Looking ahead

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**35.** To date, we have achieved a significant reduction (70 per cent) in our carbon footprint from 533 tCO<sub>2</sub>e in 2008/09 to 163 tCO<sub>2</sub>e in 2020/21. We note that 2020/21 and most of 2021/22 are exceptional years and emissions, particularly those arising from transport, can be expected to increase from the 2020/21 level when we return, at least to some extent, pre-pandemic methods of working.

**36.** Staff surveys have indicated that a majority of colleagues would like to adopt a hybrid method of working, with some days spent in the office and others working from home. The extent of office working relative to home working, and therefore the impact on our emission levels, is difficult to predict at the moment. Future working practices will likely give rise to a number of issues around data collection for home working and commuting which we are currently considering.

**37.** We expect that future emission reductions will not happen at the same rate as before and will be harder to achieve. We will seek to identify ways to continue reducing our carbon emissions as much as possible and explore options for offsetting those emissions which we are unlikely to be able to prevent.

**38.** Our target for 2024/25 is based on a 75 per cent reduction from our baseline year of 2008/09. Targets will be reviewed when a partial return to office working resumes.

**39.** Our focus is on reducing travel and energy emissions, considering our wider social impact and increasing staff awareness of environmental issues.

**40.** Our five-year Environment, Sustainability and Biodiversity Plan 2021-2025 identifies the following projects to complete by 2025:

## Policy development

- Continue to reduce emissions from current activities.
- Embed emission reductions in organisational culture
- Develop offsetting strategy and projects
- Explore carbon budget setting by business group projects
- Identify staff training needs, develop training for new starts as part of induction, roll out training for all staff
- Explore link to considering emissions as part of 3D discussions
- Explore volunteering opportunities.

## Infrastructure

### Buildings

- Explore the size of estate we need
- Work with Landlords to agree way forward to remove fossil fuel from heating.

### Energy

- Identify projects to reduce emissions year-on-year
- Establish methodology for Home working emissions.

### Transport

- Reduce overall travel mileage year-on-year
- Consider reduced fleet options
- Convert fleet to hybrid/electric
- Reduce train travel
- Reduce air travel
- Establish methodology for commuting mileage.

### Waste

- Establish net zero supply chain measurement and circular economy principles
- Reduce office waste
- Increase percentage of consumables that are recyclable.

### Stakeholders

- Reduce our impact by less working on client sites
- Explore how we audit sustainability in audit bodies
- Work with other audit agencies to explore joint working and networking
- Establish joint working groups with other tenants and landlords
- Explore partnerships for biodiversity and sustainability.



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# Appendix 1

## Environmental and sustainability governance arrangements

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### Audit Scotland Board

**Membership:** The Auditor General for Scotland, the Chair of the Accounts Commission and three members appointed by the Scottish Commission for Public Audit.

**Role:** The board is responsible for the exercise of all functions of Audit Scotland. It exercises its powers and authorities through a Scheme of Delegation, which it determines and approves. Under the Scheme of Delegation, the board formally approves Audit Scotland's Climate Change Plan. It receives annual updates on performance against the plan's targets and objectives, thereby holding Audit Scotland to account for their performance.

### Management Team

**Membership:** The Auditor General for Scotland, Audit Scotland's Chief Operating Officer, the Director of Audit Services, and the Controller of Audit/Director of Performance Audit and Best Value. The Chief Operating Officer is the project sponsor for Audit Scotland's Climate Change Plan.

**Role:** Management Team is responsible for strategic direction-setting for sustainability (including project sponsorship); suitable resource allocation; and oversight and scrutiny of the implementation of Audit Scotland's Climate Change Plan.

### Strategic Improvement Programme

**Membership:** The Programme Board consists of members of the Management Team.

**Role:** Strategic Improvement Programme is managed by a Programme Board that reports to the Audit Scotland Board

### Green Future Team

**Membership:** A senior member of staff chairs the group and is responsible for leading and driving improved sustainability in Audit Scotland. Representatives from across the business groups make up the team.

**Role:** The team is the key forum for the operational planning and delivery of climate change activity and improving sustainability performance within Audit Scotland. Its role includes oversight of carbon management projects, data collection, communication and training. It acts as a bridge between Management Team and individual business groups and has a key leadership role through its cross-departmental membership.

## **Business groups (Audit Services, Performance Audit and Best Value, and Corporate Services)**

Audit Scotland's three business groups are pivotal in ensuring that Audit Scotland meets its climate change obligations and continuously improves its environmental performance. It is through the actions of all staff that we can make the greatest difference.

# Appendix 2

## Sources of Audit Scotland's carbon emissions 2020/21

Category	Carbon emissions (tCO <sub>2</sub> e)
Grid electricity	28.25
Natural gas	41.00
Flights - domestic	0
Car - diesel	0.79
Rail	0
Car - unknown fuel - average	1.77
Flights - long haul	0
Refuse municipal to landfill	0
Car - petrol	0.41
Car - hybrid	0.43
Taxi	0
Paper manufacture	0
Flights - short haul	0
Water - treatment	0.66
Water - supply	1.29
Mixed recycling	0
Working from home	88.20
<b>Total</b>	<b>163</b>

# Environment, Sustainability and Biodiversity

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[www.audit-scotland.gov.uk/accessibility](http://www.audit-scotland.gov.uk/accessibility) 

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