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Report to: **Audit and Scrutiny Committee**

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Date of Meeting: **13 June 2024**

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Subject: **Public Bodies' Climate Change Report Duty (PBCCRD):  
Clackmannanshire Council Annual Report 2022/23  
Internal Audit**

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Report by: **Strategic Director (Place)**

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### **1.0 Purpose**

- 1.1. The purpose of this report is to inform Members of the outcome of an internal audit process recently carried out on the Council's Public Body Climate Change Duties Annual Report 2022/23 and to set out actions that are being taken to address issues raised by the audit process.

### **2.0 Recommendations**

- 2.1 Committee is asked to note, comment on and challenge the report.

### **3.0 Background**

- 3.1. Clackmannanshire Council has statutory duties under Section 44 of the Climate Change (Scotland) Act 2009 to contribute to reducing Scotland's greenhouse gas emissions; to contribute to helping Scotland adapt to a changing climate; and to act in the way that it considers most sustainable.
- 3.2. The Climate Change (Scotland) Act 2009 was amended by the Climate Change (Emissions Reduction Targets) (Scotland) Act 2019, increasing the ambition of Scotland's emissions reduction targets to net zero by 2045 and revising interim and annual emissions reduction targets.
- 3.3. The guidance associated with the legislation recommends that public bodies embed climate change action in all core corporate and business planning processes and report on their progress annually.
- 3.4. The Scottish Government expects Local Authorities to lead by example in combating climate change and making a valuable contribution towards achieving the country's emissions reduction targets.
- 3.5. The Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Order requires public bodies to report annually on their compliance with the duties. Clackmannanshire Council's most recent Public Sector Climate Change Reporting Duties (PBCCRD) report covered the year 2022/23 and was

submitted to Sustainable Scotland Network (SSN), the government reporting body, on the deadline of 30 November 2023.

#### **4.0 Considerations**

- 4.1. The PBCCRD report is normally the subject of an internal audit process before it is submitted to SSN. However, last year there were operational delays in obtaining the information to complete the report meaning that internal audit were unable to validate the data prior to the report's submission on the deadline of 30 November. The submitted report noted that internal audit validation was pending which SSN accepted.
- 4.2. Once the PBCCRD report was submitted to internal audit, it focused on ascertaining whether the recommendations of the previous review of 2021/22 had been put into place and on reviewing the reporting arrangements and accuracy of the information contained within the 2022/23 report.
- 5.1 On completion of the internal audit it was identified that there were some anomalies and typographical errors that required to be investigated and subsequent amendments were made. Due to their inability to validate the report prior to submission and the identified issues, internal audit was only able to provide 'Limited Assurance' on the Council's reporting arrangements and the accuracy of the information in the Public Body Climate Change Duties 2022/23 Annual Report. The SNN were informed of the points and amendments were made.
- 5.2 The recommendations of Internal Audit for future year's reports have been recorded and steps put in place to ensure that they are followed up and delivered for the 23/24 PBCCRD report. The recommendations contained within the report have been accepted by the Development Service and are set out below.
  - 5.2.1 Develop a annual report compilation timetable with the final report being completed and ready for internal audit validation one month before the submission date (Complete);
  - 5.2.2 Create a central record to hold information gathered for the PBCCRD, including details of the officer providing the information and copies of the supporting documentation (Complete);
  - 5.2.3 Where possible, provide calculations of potential carbon savings in carbon reduction projects as part of the project plan (In progress);
  - 5.2.4 Add the Public Bodies Climate Change Duties Annual Report as an action / agenda item for the Climate Change Board / Emergency Working Group (Complete);
  - 5.2.5 Proof read and check the PBCCRD and investigate information anomalies prior to submission (Complete);
  - 5.2.6 Include waste emission figures in future returns (In progress)
- 5.3 As can be seen four out of six recommendations are complete and two are in progress. Full details of the recommendations and agreed management actions

can be found in Annex 2 of Appendix 2, Internal Audit – Public Body Climate Change Duties Final Report.

5.4 The PBCCRD report is a standard template split into five required areas:

- Profile of Reporting Body
- Governance, Management and Strategy
- Corporate Emissions, Targets and Project Data
- Adaptation
- Procurement

5.5 The process of completing the return requires significant effort and coordination in gathering information from a wide range of Council services. Until this year this has been done by one officer from the Energy and Sustainability team contacting services direct. At times it has proven difficult to obtain timely responses from services who themselves are busy and have competing priorities. Long term absence of key members of staff has also played a part in delays in completing the report. This year, a more systematic approach is being taken through the Climate Emergency Working Group. Whilst the key function of this group is to take forward the Climate Emergency Action Plan and Climate Change Strategy, the group of managers and officers who sit on this group have direct access to the required information. The PBCCRD is now a standing item on the agenda for this meeting and a clear timetable has been drawn up to ensure that PBCCRD information is gathered at an appropriate time to allow the report to be finalised, checked and sent to internal audit at least one month prior to the deadline date that SGN sets. This will ensure that the situation experienced in 2022/23 does not happen again. Areas of risk have also been identified to ensure that 'single points of failure' are not experienced where, for example, a staff member is absent for an extended period and previously no other officer was able to provide information essential for completion of the report.

5.6 Significant progress has been made in the last year both in response to the recommendations of the previous review and to the Climate Emergency declared by the Council in August 2022. These include:

- Interim carbon reduction targets leading up to net zero emissions by 2040 have been established;
- An internal Climate Emergency Board (CEB) has been established (meeting monthly since September 2022) and five community-based Climate Change Forums (all established and met as at September 2022);
- A Climate Emergency Action Plan (CEAP) has been developed and is being implemented; and
- An interim Climate Change Strategy has been drafted, which sets out a framework for achieving carbon reduction targets and includes ways of aligning major decisions, budgets, and approaches to planning decisions with a shift to net zero greenhouse gas emissions. This strategy will be

presented to Council in Autumn 2024 for final approval on completion of its Strategic Environmental Assessment.

## 6. Sustainability Implications

- 6.1 The recommendations in this and the Council's Climate Emergency Action Plan will enable the Council to better meet its sustainability and climate change duties. They are also likely to result in fewer adverse impacts on the environment, a reduction in greenhouse gas emissions, and better preparedness for the likely impacts of a changing climate.

## 7. Resource Implications

### 7.1 Staffing

There are increasing pressures on staff to deliver Climate Change initiatives and to comply with statutory returns. The updating and development of these plans and strategies have proved challenging during the past year due to resource limitations and other legislative and Government priorities requiring the development of new strategies, statistical data and formal returns.

## 8.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

### (1) **Our Priorities** (Please double click on the check box )

- |  |                                     |
|--|-------------------------------------|
| Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all | <input checked="" type="checkbox"/> |
| Our families; children and young people will have the best possible start in life                | <input type="checkbox"/>            |
| Women and girls will be confident and aspirational, and achieve their full potential             | <input type="checkbox"/>            |
| Our communities will be resilient and empowered so that they can thrive and flourish             | <input checked="" type="checkbox"/> |

### (2) **Council Policies** (Please detail)

## 9.0 Equalities Impact

Have you undertaken the required equalities impact assessment to ensure that no groups are adversely affected by the recommendations?

Yes

No

## 10.0 Legality

- 10.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes

## 11.0 Appendices

Appendix 1: Climate Change Public Duty Report for Clackmannanshire Council 2022/23 – access via link:

<https://sustainablesotlandnetwork.org/reports/clackmannanshire-council>

Click on: “**Clackmannanshire Council Climate Change Report 2022-23**” to download excel version of report

Appendix 2: Internal Audit – Public Sector Climate Change Duties Report 2022/23

### Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Lawrence Hunter	Energy and Sustainability	Ext 2681

### Approved by

NAME	DESIGNATION	SIGNATURE
Emma Fyvie	Senior Manager (Development)	
Pete Leonard	Executive Director (Place)	





# MEMO

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**To:** Lawrence Hunter, Energy and Sustainability Strategy Officer

**Copy To:** Nikki Bridle, Chief Executive  
Stuart Crickmar, Strategic Director, Partnership and Performance  
Pete Leonard, Strategic Director, Place  
Lorraine Sanda, Strategic Director, People  
Isabel Wright, Internal Audit Manager  
Sarah McPhee, Senior Internal Auditor

**From:** Jason Ross, Internal Auditor

**Date:** 16 January 2024

**Subject:** **INTERNAL AUDIT – PUBLIC BODY CLIMATE CHANGE DUTIES  
FINAL REPORT**

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1. As part of our Internal Audit coverage for 2023/24 Internal Audit has recently completed validation work on the Council's Public Body Climate Change Duties (PBCCD) 2022/23 Annual Report.

## Background

2. The Climate Change (Scotland) Act 2009 (the Act) introduced the requirement for public bodies to report on their climate change duties. The Council has now submitted its 2022/23 report / return to the Sustainable Scotland Network (SSN) on the deadline of 30 November 2023. This is in line with the timescales laid down in the Act.
3. The Climate Change (Emissions Reduction Targets) (Scotland) Act 2019 sets targets to reduce Scotland's emissions of all greenhouse gases to net-zero by 2045, with interim targets for reductions of at least 56% by 2020, 75% by 2030, and 90% by 2040.
4. On 11 August 2022, the Council agreed to set a target for the Council's own operations to reach net zero greenhouse gas emissions by 2040 at the latest and set interim targets leading up to 2040. They also set a target for the Clackmannanshire area to reach net zero greenhouse gas emissions by 2045 at the latest.

## Internal Audit Findings

5. To ensure the consistency of returns across public bodies, the annual report format is a standard template split into five required areas:
  - Profile of Reporting Body;
  - Governance, Management, and Strategy;
  - Corporate Emissions, Targets, and Project Data;
  - Adaptation; and
  - Procurement.
6. The return is made up of the completion of a checklist, which confirms that the information has been validated by the organisation's Internal Audit section. Our work, therefore, focused on reviewing the reporting arrangements and the accuracy of the information included in the report. Due to delays in Internal Audit receiving the final report and supporting information from responsible Officers this review took place after the 2022/23 report was submitted to the SSN. This resulted in the final report noting that it was pending Internal Audit validation. It is anticipated that the Energy and Sustainability Strategy Officer will report on Climate Change Duties to the Council on 16 May 2024, with recommendations based upon the findings from this audit.
7. Our previous review of the 2020/21 Public Sector Change Duties Annual Report made the following recommendations: to revise the Sustainability and Climate Change Strategy; establish a Carbon Management Group; and develop the Carbon Management Plan. These recommendations have been addressed with the measures included in the Climate Change Strategy and Net Zero Targets report approved by the Council on 11 August 2022. Evidence that these measures have been put in place was provided as part of this review. This includes:
  - setting of interim carbon reduction targets leading up to net zero emissions by 2040;
  - establishing an internal Climate Emergency Board (meeting monthly since September 2022) and five community-based Climate Change Forums (all established and met as at September 2022);
  - developing a Climate Emergency Action Plan; and
  - drafting an interim Climate Change Strategy. This sets out a framework for achieving carbon reduction targets and includes ways of aligning major decisions, budgets, and approaches to planning decisions with a shift to net zero greenhouse gas emissions.
8. During the course of our current work we identified required actions relating to the Council's climate change governance, management, and strategy arrangements. These relate to recording Council projects, carbon budgeting, and developing a Climate Change Adaptation Strategy. We were advised that work on these are ongoing and will be reflected in future annual reports.
9. Our findings are summarised in **Annex 1**. Due to a delay in receiving the final PBCCD Annual Report on 29 November Internal Audit were unable to validate the data prior to submission by the Energy and Sustainability Strategy Officer on the 30 November 2023. This resulted in the information contained in the report not being independently verified and inaccurate information (including a couple of minor typographical errors)



was submitted in the report. In addition, validation work was further delayed as supporting documentation for figures was not readily available to Internal Audit. We **recommend**, therefore, that a more systematic gathering of the information required is undertaken to allow for the report to be submitted to Internal Audit a month before its due date. This would ensure full validation of the data (and assurance that the data was accurate) was taken prior to submission, meeting SSN requirements. We also **recommend** as part of the report data compilation process that a record is kept of what Officers provided the information, along with relevant supporting documentation. The Energy and Sustainability Strategy Officer should ensure that future PBCCD annual reports are proof read; checked for spelling and grammatical errors prior to submission.

10. A summary of all of our recommendations is set out at **Annex 2**. In conclusion, previous Internal Audit recommendations from the audit of the 2020/21 Public Sector Change Duties Annual Report have been implemented (see paragraph 7 above and **Annex 1**). It was regrettable, however, that Internal Audit were unable to validate the report prior to submission and upon review were further delayed due to identified anomalies and typographical errors. Some of the information could not be reconciled to supporting documentation as mentioned above in paragraph 9 and further detail is in **Annex 1**. This has resulted in Clackmannanshire Council's non-compliance with an independent verification process / SSN requirement prior to submission, and subsequently reporting inaccurate climate change figures which could be reflected in national statistics providing inconsistent results.
11. We can, therefore, provide **LIMITED ASSURANCE** (see **Annex 3** for a definition) specifically on the Council's reporting arrangements and the accuracy of the information in the Public Body Climate Change Duties 2022/23 Annual Report.

**Jason Ross**  
**Internal Auditor**  
**16 January 2024**

**CLIMATE CHANGE ACT PUBLIC BODY DUTIES ANNUAL REPORT**  
**INTERNAL AUDIT FINDINGS**

**Section 1 – Profile of Reporting Body**

1. We were content that Section 1 had been fully completed with information being provided from Human Resources and Accountancy. Information recorded includes the number of full time equivalent staff, floor area of the operational and non-operational estate, and the Council's budget for 2022/23. The figures provided were consistent with the return for last year and reconciled to supporting data. It is noted that the population and floor area figures reported for 2022/23 were the same as the 2021/22 return with no reasons for this noted in the report. The Energy and Sustainability Strategy Officer advised this will be added in future returns.

**Section 2 – Governance, Management, and Strategy**

2. The information provided in Section 2 is provided from a variety of sources across the Council and we were content that it had been accurately recorded. We did, however, note a minor spelling error in section 2a.
3. Corporate projects with a carbon reduction element require improvement. For example, carbon savings are not currently quantified in all projects. We **recommend** that to ensure there is good governance and to encourage greater results these records should be created. There is work ongoing to improve Carbon Budgeting through the Climate Emergency Board and establishing more robust sustainability considerations in Council reports. We reviewed the minutes of Climate Emergency Board Meetings held in 2022/23, which confirmed progress in relation to the development of a Climate Change Strategy and Climate Emergency Action Plan to help deliver on the new net zero targets and to align priorities. There is also a more comprehensive baseline of emissions from the Council's own operations.
4. Section 2(f) of the report sets out the Council's top five priorities for Climate Change, governance, management, and strategy for the year ahead. We were content these were agreed by the Strategic Director Place, updated for the 2022/23 Annual Report, and that these are in line with the priorities agreed by the Council in August 2022 as part of the Climate Change Strategy and Net Zero Targets Report. These are:

- Carry out consultation on the draft Climate Change Strategy and Climate Emergency Action Plan;
  - Form a Climate Emergency Working Group and establish lead officers for each themed area to help drive forward emission reduction opportunities and to develop specific initiatives to deliver on the interim emission reduction targets;
  - Climate Emergency Board to continue to be accountable for the operational delivery of the Climate Emergency Action Plan, the Climate Change Strategy, and emissions reduction targets;
  - Obtain approval from Council to implement our Local Heat and Energy Efficiency Strategy;
  - Continue consultation with the local Climate Change Forums to provide a space for dialogue between young people, residents businesses, and the Council in order to allow them to contribute to the identification and delivery of environmental targets in Clackmannanshire; and
  - Pass new net zero target for Clackmannanshire Council's own operation by 2040 at the latest, and 2045 at the latest for the Clackmannanshire area.
5. In delivering these top priorities the Council will need to take cognisance of a number of Scottish Government priorities. These include:
- The Climate Change (Emissions Reduction Targets) (Scotland) Act 2019. This sets targets to reduce Scotland's emissions of all greenhouse gases to net zero by 2045;
  - The Wellbeing Economy. The Council is working with the Scottish Government to support the development of a local economy that works for its residents, businesses, and natural environment. Key to developing a Wellbeing Economy is to make the economy more humane and more sustainable;
  - Scotland's Green Recovery. Funding to drive Scotland's Green Recovery and end our contribution to climate change;
  - [2023/24 Programme for Government](#): will see 14 other new bills introduced over the 2023/24 parliamentary term. This is in addition to the existing 11 pieces of Scottish Government legislation which Parliament is currently considering; and
  - Scottish Government budget (2023/24) initiatives to tackle the climate emergency.

We **recommend** that the compilation of the PBCCD Annual Report should be included as an action / agenda item for the Climate Change Board / Emergency Working Group. This will aid the annual report completion as membership includes Team Leaders from Services that collect climate change data relating to the report.

### Section 3 – Emissions, Targets, and Projects

6. The emissions data is based on greenhouse gas emissions which the Council can directly influence.
7. The Council's Energy Officer sources the data from utility invoices and this information is collated in the Carbon Footprint and Project Register Tool (CFPR). The CFPR tool was developed by Zero Waste Scotland and the SSN, with partners to support the public sector with implementing effective carbon management processes. The CFPR includes the latest emission factors that are used in the operational carbon emissions calculation to help public sector bodies achieve the following:
  - Calculate annual carbon footprint;
  - Collate and manage carbon project list and forecast savings;
  - Document estate changes and other impacts on the carbon footprint to create a Business as Usual forecast;
  - Produce accurate and auditable outputs to easily complete annual Public Bodies Climate Change Duties reporting (as per current requirements); and
  - Track progress towards targets and provide management information to other parts of the organisation.
8. We were content that the information provided in relation to Scope 1 (gas, LPG, fuel oil, diesel, and biomass), Scope 2 (grid electricity) and Scope 3 (water, water treatment, and grid electricity) emissions was consistent with that in the 2018/19, 2019/20, 2020/21, and 2021/22 reports.
9. The information at **Table 1 overleaf** confirms that the Council's greenhouse gas emissions have reduced over the previous four years. There was a major increase in 2021/22, however, due to the incorporation of emissions from waste (7074 tCO<sub>2</sub>e) into the carbon footprint in Scope 3. This information was not available in previous years,

however, was again not included for 2022/23 due to information being unavailable from the originating department. There was also a slight increase in Scope 2 emissions due to a continuing return to work after Covid-19 restrictions eased.

**Table 1**  
**Greenhouse Gas Emissions**

Year	Scope 1	Scope 2	Scope 3	Total	Units
2017/18	3,940	3,096	503	7,538	tCO <sub>2</sub> e
2018/19	3,445	2,418	421	6,285	tCO <sub>2</sub> e
2019/20	3,468	2,139	379	5,986	tCO <sub>2</sub> e
2020/21	3,137	1,663	245	5,045	tCO <sub>2</sub> e
2021/22	3,098	1,890	7,327	12,315	tCO <sub>2</sub> e
2022/23	3,092	1,800	244	5,136	tCO <sub>2</sub> e

10. We reviewed the data for Sections 3(a), 3(b), and 3(c) of the report and these could not be fully reconciled to the available source documentation. Discrepancies were identified between the CFPR tool and the figures in the report. The Energy Officer advised that in order for the report figures to reconcile to the CFPR the report figures should be changed for 3a Scope 1: to 3163; Scope 3: to 173; and the Biomass consumption figure 3(b) and 3(c): should be changed from 479,760kWh to 474,464kWh. We **recommend** that the figures in the report should be amended to reflect the figures calculated in the CFPR tool.
11. In section 3(b) waste is included as an emission type, but no emissions figures have been obtained and reported as per paragraph 9 above. Waste emission figures were reported as part of the 2021/22 return. We **recommend** that waste emissions figures from Council operations should be compiled and included in future returns.
12. Section 3(e) details the estimated total annual carbon savings from all projects implemented by the body in the report year. We identified a discrepancy in relation to the Travel Emissions Source whereby the staff mileage figure provided by HR of 259,904 miles for 2022/23 is included in the report, but the figure used should be in kilometres for consistency when comparing to previous years figures. We **recommend** that the report is amended to include the staff mileage figure in kilometres.
13. The Council's top ten carbon reduction projects for 2022/23 are recorded in Section 3(f). These include LED lighting upgrade on street lights, fleet electronic / hybrid

upgrade, active travel infrastructure, and housing boiler and insulation upgrades. Internal Audit validated the source information for the carbon reduction projects and found a discrepancy in relation to housing boiler replacements with the report detailing 248 boiler replacements and the source information provided by the gas team detailing 237 replacements. We **recommend** that this is investigated and that the report is updated to reflect this.

14. Sections 3(c) to 3(h) detail the Council's carbon reduction projects and schemes. Although Internal Audit were able to validate the source of the projects there are no figures for related carbon savings noted in the report as there is insufficient data available on projects to quantify the carbon savings. We **recommend** that all of the Council's carbon reduction projects should involve a calculation of potential carbon savings as part of the project plan and actual carbon savings realised from project implementation should also be quantified. These figures should be included in future PBCCD annual reports.

#### **Section 4 – Adaptation**

15. The objective and themes covered in Section 4 are part of the standard template fields. Although there has not been a thorough and systematic assessment of all current and future climate-related risks, the Energy and Sustainability Team have made steps towards this, including the collation of risks from the earlier Local Climate Impacts Profile and from the Incident Report, Resilience Plans, and Business Plans. As with last year, climate change is featured in the corporate risk log. We were content with the progress made, and comments in the return were provided by the Energy and Sustainability Strategy Officer using their knowledge of corporate developments.

#### **Section 5 – Procurement**

16. The information contained within this section of the report was agreed with the Procurement Manager. These arrangements were sound.



Rec No.	Recommendation	Agreed Management Action	Responsible Owner	Action Due
2.	<p>A central record should be held by the Climate Emergency Working Group identifying what information was provided by which Officer for the report.</p> <p>This should also include supporting documentation to evidence the information provided.</p> <p>Future Public Bodies Climate Change Duties annual reports should be proof read and checked for spelling and grammatical errors prior to submission.</p> <p><b>Memo Paragraph: 3.9</b></p> <p><b>Grade 2</b></p>	<p><b><u>Recommendation Accepted</u></b></p> <p>A list of information providers will be issued along with the completed return at time of validation. This list will also include any appropriate links to Committee Papers to justify submission.</p> <p>A check of figures and spelling was undertaken prior to submission of the final return.</p>	<p><b>Climate Emergency Working Group</b></p> <p><b>Energy and Sustainability Strategy Officer</b></p>	<p><b>30 April 2024</b></p> <p><b>01 November 2024</b></p>



Rec No.	Recommendation	Agreed Management Action	Responsible Owner	Action Due
3.	<p>All of the Council's carbon reduction projects should involve a calculation of potential carbon savings as part of the project plan. Actual carbon savings realised from project implementation should also be quantified.</p> <p>These figures should be included in future Public Bodies Climate Change Duties annual reports.</p> <p><b>Findings Paragraphs: 3 and 14</b></p> <p><b>Grade 2</b></p>	<p><b><u>Recommendation Accepted</u></b></p> <p>Investigate if the Council reporting template can be amended to incorporate potential carbon savings on each project prior to approval from the Committee.</p> <p>The Climate Emergency Working Group and Climate Emergency Board will investigate what means is available to encourage and assist where possible with carbon savings data.</p>	<p><b>Strategic Director – Partnership Performance and</b></p> <p><b>Climate Emergency Working Group</b></p> <p><b>Climate Emergency Board</b></p>	<p><b>30 April 2024</b></p>

Rec No.	Recommendation	Agreed Management Action	Responsible Owner	Action Due
4.	<p>The compilation of the Public Bodies Climate Change Duties Annual Report should be included as an action / agenda item for the Climate Change Board / Emergency Working Group. This will aid the annual report completion as membership includes Team Leaders from Services that collect climate change data relating to the report.</p> <p><b>Findings Paragraph: 5</b></p> <p><b>Grade 3</b></p>	<p><b><u>Recommendation Accepted</u></b></p> <p>The Public Bodies Climate Change Duties will be added to the agenda of the Climate Emergency Working Group (CEWG), with work to start in April / May 2024 to compile the information for the 2023/24 return.</p>	<p><b>Climate Emergency Working Group</b></p>	<p><b>30 April 2024</b></p>
5.	<p>All report information anomalies identified should be investigated and the Public Bodies Climate Change Duties Annual Report amended / reissued to the Sustainable Scotland Network as a matter of urgency.</p> <p>This includes:</p> <ul style="list-style-type: none"> <li>• Corporate emissions;</li> <li>• Staff mileage figures; and</li> <li>• Boiler replacement figures.</li> </ul> <p><b>Findings Paragraphs: 10, 12, and 13</b></p> <p><b>Grade 1</b></p>	<p><b><u>Recommendation Accepted</u></b></p> <p>Amendments identified will be submitted to Sustainable Scotland Network once Audit verification is agreed.</p>	<p><b>Energy and Sustainability Strategy Officer</b></p>	<p><b>31 January 2024</b></p>

Rec No.	Recommendation	Agreed Management Action	Responsible Owner	Action Due
6.	<p>Waste emissions figures should be compiled by the Team Leader, Waste and included in future returns.</p> <p><b>Findings Paragraphs: 9 and 11</b></p> <p><b>Grade 2</b></p>	<p><b><u>Recommendation Accepted</u></b></p> <p>Waste emissions figures will be reviewed and included in future returns.</p>	<p><b>Team Leader (Waste Services)</b></p>	<p><b>30 April 2024</b></p>

## DEFINITION OF ASSURANCE CATEGORIES

Level of Assurance	Definition
<b>Substantial assurance</b>	The systems for risk, control, and governance are largely satisfactory, but there is some scope for improvement as the present arrangements could undermine the achievement of business and/or control objectives and/or leave them vulnerable to some risk of error/abuse.
<b>Limited assurance</b>	The systems for risk, control, and governance have some satisfactory aspects, but contain a number of significant weaknesses that are likely to undermine the achievement of business and/or control objectives and leave them vulnerable to an unacceptable risk of error/abuse.
<b>No assurance</b>	The systems for risk, control, and governance are ineffectively designed and/or are operated ineffectively such that business and/or control objectives are not being achieved and the risk of serious error/abuse is unacceptable. Significant improvements are required.