
Report to: Audit and Scrutiny Committee

Date of Meeting: 11th December, 2025

**Subject: Public Bodies' Climate Change Report Duty (PBCCRD):
Clackmannanshire Council Annual Report 2024/25 Internal
Audit**

Report by: Strategic Director (Place)

1.0 Purpose

- 1.1. To present the findings of Internal Audit's review of the Council's Public Body Climate Change Duties (PBCCD) 2024/25 Annual Return.

2.0 Recommendations

2.1 Committee is asked to:

- (a) note the contents of the internal audit report on Clackmannanshire Council's progress in delivering its climate change duties (Annex 1), as delivered to the Scottish Government,
- (b) Note the substantial assurance provided on the Council's PBCCD reporting arrangements.
- (c) Endorse the recommendations for improvements:
 - Aim to ensure that all carbon reduction projects include estimated and actual carbon savings and investigate tools to capture emissions savings data.
 - Review and update governance documents referenced in the PBCCD return that predate the 2024/25 reporting period (Annex 1 ref P 10)

3.0 Considerations

- 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 (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.

- 3.3. The Council has committed to achieving net zero greenhouse gas emissions by 2040 for its operations and 2045 for the wider area, in line with the Climate Change (Emissions Reduction Targets) (Scotland) Act 2019.
- 3.4. 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.
- 3.5. 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](#).
- 3.6. 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 2024/25 and was submitted to Sustainable Scotland Network (SSN), the government reporting body, by the deadline of 30 November 2025.
- 3.7. Internal Audit reviewed the PBCCD return as part of the 2025/26 Audit Plan approved by the Committee on 12 June 2025.

3.8. *Audit Scope*

The PBCCD return covers six areas:

1. Profile of Reporting Body
2. Governance, Management & Strategy
3. Emissions, Targets & Projects
4. Adaptation
5. Procurement
6. Validation & Declaration

Our Internal Audit focused on:

- Accuracy of reported data
- Adequacy of governance and reporting arrangements

3.9. *Outcome of audit*

- 3.9.1 The PBCCRD report was submitted to internal audit for review at the start of October, the purpose being to assess the reporting arrangements and accuracy of the information contained within the 2024/25 report and also to consider whether the recommendations of their previous review of 2023/24 had been put in place. The key findings were as follows:
 - **Process Improvements:** Previous recommendations (2024) on timetables and central records were implemented with the draft return being available for review in October, (in line with the agreed timetable). N.B. Waste data could

not be provided until mid November as this is when the Scottish Government releases the information. Internal Audit were aware of this in advance.

- **Governance:** The information submitted was accurate, however it was noted that some of the documents required to be updated e.g. Local Transport Strategy 2009 -2014 and Travel Plan 2013.
- **Emissions Scope 1 and 2** are stable¹ however our **Scope 3² emissions** increased significantly (6,162 – 12,074 tCO₂e) this was attributed to improved data capture and expanded reporting boundaries, such as procurement and waste (household recycled and non recycled waste), in line with with PBCCD guidance. This aligns with sector-wide changes to ensure comprehensive reporting.
- **Projects:** There was a lack of quantified carbon savings in most projects, (which is partially associated with the absence of a corporate monitoring tool). The Energy and Sustainability team were able to provide estimates of carbon savings for the work carried out in the Council's Energy Efficiency Scotland Area Based Scheme (EES ABS)
- **Adaptation:** Progress was noted in several areas (regional adaptation planning with Stirling and Falkirk Councils, a network of flood risk monitoring volunteers and development of natural flood management initiatives which have resulted in an award-winning community-led natural flood management project in Muckhart).
- **Procurement:** Information provided was accurate (strategy last updated 2019–2022).

3.10 **Assurance Level** – Internal Audit have provided **SUBSTANTIAL ASSURANCE** (see Annex 1 for assurance category definitions) on the Council's reporting arrangements and the accuracy of the information in the report. Their recommendations are in Annex 1 ref page 9, and Annex 1 ref page 10 details supporting governance documents that need to be updated.

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:

- The Energy and Sustainability team are continuing to make substantial inroads into reducing carbon emissions. During 2024/25 the team delivered Energy Efficiency improvements to 31 properties that equated to savings of 50.8 tonnes CO₂/year and achieved advocacy³ savings worth 386.78 tonnes CO₂. Since commencing the Scottish Government housing energy efficiency schemes the team have carried out improvements to 14,532 properties involving 17,616 measures (including external wall and loft insulation, solar

¹ **Scope 1: Direct Emissions**

These are emissions from sources that an organization owns or controls directly.

Scope 2: Indirect Emissions from Energy

Emissions from the generation of purchased energy (electricity, steam, heating, cooling) that the Council consumes.

² **Scope 3 emissions** are the indirect greenhouse gas emissions that occur in an organization's value chain, outside its direct control. **Examples** Purchased Goods and Services, Fuel, Transport, Business Travel, Waste generated in operations, Investments, Waste generated from operations

³ **Advocacy** – work associated with the provision of energy efficiency advice resulting in a reduction of energy use

panels and boiler replacements). The total lifetime carbon savings for all of the projects is 310,550 tonnes CO2 plus 68,353 tonnes CO2 of advocacy savings

- In October, the Council approved the Climate Change strategy and associated Pollinator strategy;
- Our Scope 1 and 2 greenhouse gas emissions remain stable;
- Clackmannanshire achieved a **57.2% household recycling rate in 2024**, the highest of any council in Scotland—well above the national average of **44.3%**
- The Strategic Energy Management Group continues to meet regularly to review and evaluate the delivery of the Council's Local Heat and Energy Efficiency Strategy;
- the Climate Emergency Action Plan (CEAP) continues to be developed and updated by members of the Climate Emergency Working Group;
- the Climate Emergency Board (CEB) continues to meet quarterly to create, implement and own annual greenhouse gas emission reduction targets for Clackmannanshire Council's own operations and the wider area.

4.0 Sustainability Implications

- 4.1. Ongoing improvements laid out in the Council's Climate Emergency Action Plan will enable the Council to better meet its sustainability and climate change duties. Delivery of these improvements will contribute towards fewer adverse impacts on the environment, a reduction in greenhouse gas emissions, and better preparedness for the likely impacts of a changing climate

5.0 Resource Implications

5.1. Financial Details

- 5.2. The full financial implications of the recommendations are set out in the report. This includes a reference to full life cycle costs where appropriate.

Yes ☒

- 5.3. Finance have been consulted and have agreed the financial implications as set out in the report.

Yes ☒

5.4. 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 in the Energy and Sustainability team, as well as other services, and other legislative and Government priorities requiring the development of new strategies, statistical data and formal returns.

6.0 Exempt Reports

6.1. Is this report exempt? Yes ☐ (please detail the reasons for exemption below) No ☒

7.0 Declarations

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

(1) Our Priorities

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all ☒

Our families; children and young people will have the best possible start in life ☒

Women and girls will be confident and aspirational, and achieve their full potential ☒

Our communities will be resilient and empowered so that they can thrive and flourish ☒

(2) Council Policies

Complies with relevant Council Policies ☒

- Climate Emergency Declaration (2022); Net Zero Targets (Council by 2040 and Area by 2045)
- Climate Change Strategy
- Pollinator Strategy

8.0 Impact Assessments

8.1 Have you attached the combined equalities impact assessment to ensure compliance with the public sector equality duty and fairer Scotland duty? (All EFSIAs also require to be published on the Council's website)

Yes ☒

8.2 If an impact assessment has not been undertaken you should explain why:

EFSIA is not required

This report is not proposing to carry out actions that require an EFSIA, it is asking for Committee to note findings of an internal audit report. Although the report identifies reports that require updating, these reports, when updated by the appropriate service, will have an EFSIA carried out prior to being presented to Committee/Council.

9.0 Legality

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

10.0 Appendices

- 10.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

Annex 1: Internal Audit – Public Sector Climate Change Duties Report 2024/25 (includes assurance category definitions)

Annex 1 Page 9: Recommendations and Action Plan

Annex 1 Page 10 : List of Outdated Governance Documents

11.0 Background Papers

- 11.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)


Yes ☒ (please list the documents below) No ☐

- PBCCD Report 24/25
- Internal Audit – Public Sector Climate Change Duties Report 2024/25

Author(s)

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Approved by

NAME	DESIGNATION	SIGNATURE
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MEMO

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From: Jason Ross, Internal Auditor

Date: 17 November 2025

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

Background

1. As part of our Internal Audit Plan for 2025/26 as agreed by the Audit and Scrutiny Committee on [12 June 2025](#), Internal Audit has recently completed validation work on the Council's Public Body Climate Change Duties (PBCCD) 2024/25 Annual Return.
2. The Climate Change (Scotland) Act 2009 (the Act) introduced the requirement for public bodies to report on their climate change duties. The Council is due to submit its 2024/25 return to the Sustainable Scotland Network (SSN) by the deadline of 30 November 2025. 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 return format is a standard template split into six required areas:
 - Profile of Reporting Body;
 - Governance, Management, and Strategy;
 - Corporate Emissions, Targets, and Project Data;
 - Adaptation;
 - Procurement; and
 - Validation and Declaration.
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 return. Our previous review in 2024 of the 2023/24 Public Sector Change Duties Annual Return stated that there were delays in receiving the information and there was also some ambiguity around who compiled the data resulting in several amendments being made.
7. As a result, we made the following recommendations in the 2024 Audit report:
 - a PBCCD annual return compilation timetable should be developed with the final return completed and ready for Internal Audit validation one month before the submission deadline; and
 - a central record should be held by the Climate Emergency Working Group identifying what information was provided by which officer.
8. We found that the recommendations made in 2024 were implemented with a completed draft PBCCD return for 2024/25 being issued to Internal Audit for checking at the start of October 2025. There was one exception (the waste figures) which were not available until mid-November due to when the waste information was provided by the Scottish Environmental Protection Agency. In addition, for the 2024/25 return there was a central file consisting of folders, which contained supporting documents for the responsible officer's figures in the return. Internal Audit were, therefore, able to review the accuracy of the information included in the return within agreed timeframes.
9. We identified some weaknesses during our validation work and made recommendations. Governance documents noted in the return were accurately recorded, however, we found a number of these documents were out of date and predated 2024/25 (the PBCCD Reporting Period); and greenhouse gas emissions reduction projects information did not contain carbon savings figures.

Internal Audit Assurance

10. The attached **Annex 1** contains a summary of our findings. We can provide **SUBSTANTIAL ASSURANCE** (see **Annex 2** for assurance category definitions) on the Council's reporting arrangements and the accuracy of the information in the report. Our recommendations are in **Annex 3**, and **Annex 4** details supporting governance documents that need to be updated.

11. We understand that that the Energy and Sustainability Strategy Officer will report on Climate Change Duties to the Council as soon as it can be tabled.
12. Finally, I would like to thank the Energy and Sustainability Team for their assistance and co-operation provided during this review and for the implementation of previous recommendations. This supported Internal Audit's timely verification of the PBCCD return prior to the submission deadline.

Jason Ross
Internal Auditor
17 November 2025

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 2024/25. The budget figures originally provided had to be amended to reconcile to the supporting data.

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.
3. While the Climate Change Public Body Duties Report includes narrative on governance arrangements, Section 2a also states that a diagram / chart to outline the governance structure within the body should be provided in the report and this is not included. The Energy and Sustainability Strategy Officer contacted the Sustainable Scotland Network (SSN) to clarify this and the SSN Policy and Programme Manager stated that submitting diagrams and charts to outline the governance structure within the body is no longer a standard requirement for this section as the information provided is no longer included on the SSN website.
4. The Council has established a Climate Emergency Board (CEB), a Climate Emergency Working Group (CEWG), and a Strategic Energy Management Group (SEMG) to oversee compliance with the Climate Change (Scotland) Act 2009. The CEB developed and regularly reviews the Climate Change Strategy and Climate Emergency Action Plan to help deliver on zero targets and to align priorities. The CEWG develop new emissions reduction ideas to be escalated to the CEB for consideration, monitor progress of reduction activity, and provide information required for the PBCCD Report. The SEMG governs the delivery of Clackmannanshire's Regional Energy Masterplan and Local Heat and Energy Efficiency Strategy and monitors carbon reduction projects progress and benefits realisation. The return originally noted in section 2a that the CEB met two times in 2023/24, but was subsequently amended to detail the number of meetings undertaken by CEB, CEWG, and SEMG in the 2024/25 reporting period.
5. It was originally noted in section 2c that the Statement of Corporate Priorities 2023/24 was included as an example of having specific climate change mitigation and adaptation objectives in its corporate plan, but this was subsequently amended to include the Statement of Corporate priorities 2024/25 in line with the reporting period.
6. For Section 2e a list and related links are provided for Council governance documents that relate to PBCCD topic areas. We were content that these documents were accurately recorded, however, we found a number of these documents were out of date and predated 2024/25 (the PBCCD Reporting Period). This includes the Local Transport Strategy and the Council Travel plan. A full list of outdated governance documents are detailed at **Annex 4** and we **recommend** that the outdated governance documents should be reviewed and updated, and approved within appropriate timeframes.
7. Section 2f of the report sets out the Council's top five priorities for Climate Change, governance, management, and strategy for the year ahead. These were confirmed as approved by the Strategic

Director of Place for the 2024/25 Annual Return, and that these are in line with the priorities of the Climate Change Strategy and Net Zero Targets. These priorities are:

- To obtain Council approval of our Climate Change Strategy and Pollinator Strategy, which incorporates additional governance measures in the form of a Climate Emergency Board and Climate Emergency Working Group;
 - Embed our Climate Emergency Action Plan and actions / key performance indicators into our Pentana Corporate Performance Management System (documenting key performance indicators, action plan & thematic risk assessment and managing via system to ensure following good practice in governance / performance reporting, plus potential efficiencies in PBCCD data gathering);
 - To work with Scottish Climate Intelligence Service (SCIS) to track our carbon emissions;
 - Approval of the Fleet Services - Management Plan 2025 – 2035; and
 - Development and approval of the Public Buildings Asset Management Plan.
8. 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; and
 - Scottish Government budget (2024/25) initiatives to tackle the climate emergency.

Section 3 – Emissions, Targets, and Projects

9. The emissions data is based on greenhouse gas emissions which the Council can directly influence.
10. The Council's Energy Officer sources the data from records of usage. The Carbon Footprint and Project Register Tool (CFPR) has not been used this year. The CFPR tool was developed by Zero Waste Scotland and the SSN, to support the public sector with implementing effective carbon management processes. The in-built calculators within the PBCCD report were utilised and there is consideration in future years to utilise the government's Public Sector Climate Adaptation Network (PSCAN) tool.
11. We were content that the information provided in relation to Scope 1 (gas, LPG, fuel oil, diesel, and biomass), Scope 2 (grid electricity) emissions was consistent with that in the 2018/19, 2019/20, 2020/21, 2021/22, 2022/23, and 2023/24 reports.
12. The information at **Table 1** confirms that the Council's greenhouse total gas emissions have increased compared to last year. This increase is primarily due to Scope 3 emissions having increased significantly from 6,162 tCO₂e to 12,074 tCO₂e. The large increase in Scope 3 emissions was due to improved data capture and expanded reporting boundaries in line with PBCCD guidance. For example, additional categories such as procurement and waste (household recycled and non recycled waste) were included this year, and more accurate activity-based data replaced previous estimates. This aligns with sector-wide changes to ensure comprehensive

reporting. Scope 1 and Scope 2 remained stable, confirming the increase is primarily due to Scope 3 methodology improvements rather than operational changes.

Table 1
Greenhouse Gas Emissions

Year	Scope 1	Scope 2	Scope 3	Total	Units
2017/18	3,940	3,096	503	7,538	tCO ₂ e
2018/19	3,445	2,418	421	6,285	tCO ₂ e
2019/20	3,468	2,139	379	5,986	tCO ₂ e
2020/21	3,137	1,663	245	5,045	tCO ₂ e
2021/22	3,098	1,890	7,327	12,315	tCO ₂ e
2022/23	3,163	1,800	173	5,136	tCO ₂ e
2023/24	3,071	1,777	6,162	11,010	tCO ₂ e
2023/24	3,114	1,646	12,074	16,834	tCO ₂ e

13. We reviewed the data for Sections 3a, 3b, and 3c of the report. We were content that they fully reconciled to supporting documentation.
14. Section 3c: “Generation, consumption and export of renewable energy” the biomass figure was initially stated as 114,000 kWh and this figure was amended to 302,016 kWh which we were content was accurate and reconciled to biomass materials deliveries data.
15. In Section 3d the Council states its annual targets for reducing emissions of greenhouse gases culminating in net zero by 2040. We are content that the targets stated reconcile to the Council’s Climate Change Strategy.
16. Section 3e details the estimated total annual carbon savings from all projects implemented by the body in the report year. The supporting evidence cannot be provided as it is noted there is insufficient data available on projects to quantify the carbon savings. Only one of the 3 projects, the EES Schemes contained estimated carbon savings figures based on carbon reductions on Energy Performance Certificates as a result off EES Scheme measures. This was clarified as a lack of resource available to gather the data required to calculate the savings and that a tool to help the services capture this information is being investigated going forward. We **recommend** in order to improve the extent of carbon savings data further investigation should be undertaken to develop a tool that can assist the services to capture the relevant carbon data to calculate the emissions savings.
17. The Council’s top ten carbon reduction projects for 2024/25 are recorded in Section 3f. These include completion of a feasibility study for a heat network in Alloa, repairs to heating systems, boiler replacements to Council owned housing and public buildings, active travel routes, electric bike scheme, Hydrotreated Vegetable Oil (alternative fuels) trial, ongoing LED lighting upgrade on streetlights and improvements to roads electrical infrastructure, and Energy Efficiency Scotland (EES) Schemes. Internal Audit could not validate all the carbon reduction projects due to the lack of estimated savings recorded in the return. 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 returns.
18. We are content that the reduction in annual emissions figure at Section 3g, the annual carbon savings figure at Section 3h, and the total carbon reduction project savings at Section 3j could be reconciled to supporting documentation.

Section 4 – Adaptation

19. The objective and themes covered in Section 4 are part of the standard template fields. The Energy and Sustainability Team (EST) provided an update on the progress made and comments in the return from their knowledge of corporate developments. Although there has not been a thorough and systematic assessment of all current and future climate-related risks, as with last year, climate change is featured in the corporate risk log. Climate related risks are identified by the Climate Emergency Working Group's responsible services and reported to the Climate Emergency Board. Climate related risks are then managed with actions on the Climate Emergency Action Plan. We were able to review source documentation and are content with the progress made, and comments in the return.
20. The Council has proactively established a Climate Emergency Action Plan that details specific strategies for both mitigating and adapting to climate change. Oversight of these initiatives is provided by the Climate Emergency Board, ensuring alignment with broader objectives and accountability. The Climate Emergency Working Group is responsible for implementing these strategies on the ground, driving tangible progress towards enhancing resilience and reducing greenhouse gas emissions. This comprehensive approach reflects the Council's commitment to addressing the challenges posed by climate change.
21. Significant work has been undertaken across a variety of areas. This includes discussions with Falkirk Council and Stirling Council to develop a regional adaptation plan, developing a network of flood risk monitor volunteers to monitor key choke points in watercourses, and working in partnership with Forth Rivers Trust to consider where natural flood management measures could be introduced. This is following the success of an award-winning community-led natural flood management project in Muckhart.

Section 5 – Procurement

22. Internal Audit found that the report accurately reflects the information supplied by the Procurement Manager for Section 5. Progress relating to the Procurement Strategy (2019-2022) and action plan is updated annually and presented to Committee as part of the Procurement Annual Report.

Section 6 – Validation and Declaration

23. We were content with the arrangements for the internal validation of the 2024/25 report (with this review contributing to the process).

DEFINITION OF ASSURANCE CATEGORIES

Level of Assurance	Definition
Substantial assurance	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.
Limited assurance	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.
No assurance	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.

CLIMATE CHANGE ACT PUBLIC BODY DUTIES ANNUAL REPORT
RECOMMENDATIONS AND ACTION PLAN

Classification of Recommendations		
Grade 1: Key risks and / or significant deficiencies which are critical to the achievement of strategic objectives. Consequently, management needs to address and seek resolution urgently.	Grade 2: Risks or potential weaknesses which impact on individual objectives, or impact the operation of a single process, and so require prompt but not immediate action by management.	Grade 3: Less significant issues and / or areas for improvement which we consider merit attention but do not require to be prioritised by management.

Rec No.	Recommendation	Agreed Management Action	Responsible Owner	Action Due
1.	<p>The Council governance documents noted in the PBCCD return that pre date the 2024/25 reporting period should be reviewed and updated and where required should be approved by Council within an appropriate timeframe.</p> <p>Annex 1 Paragraph: 6, and Annex 5</p> <p>Grade 3</p>			
2.	<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 and these figures included in future Public Bodies Climate Change Duties annual returns.</p> <p>In order to improve the extent of carbon savings data further investigation should be undertaken into a tool that can assist to capture the relevant carbon data to calculate the emissions savings.</p> <p>Annex 1 Paragraph: 16 and 17</p> <p>Grade 2</p>			

LIST OF OUTDATED GOVERNANCE DOCUMENTS REFERENCED IN PBDR

Section	Title	Sub - Section	Document Name and Date
2	Governance	e	Local Transport Strategy 2009-2014
2	Governance	e	Council Travel Plan / Kilncraigs Travel Plan 2013
2	Governance	e	Fleet Strategy (Draft) 2025-2035
2	Governance	e	Fleet Asset Management Plan 2013-2018
2	Governance	e	Local Development Plan 2015
2	Governance	e	Housing Strategy 2012-2017
5	Procurement	c	Procurement Strategy 2019-2022