

Glasgow City Council Internal Audit Section

Committee Summary

Corporate Review – Climate Plan and Statutory Reporting

Item 4(b)

21st May 2025

1 Introduction

- 1.1 As part of the agreed Internal Audit plan, we have carried out a review of the arrangements in place to monitor progress towards completion of Glasgow's Climate Plan (the Climate Plan) as well as a review of Glasgow City Council's (the Council) compliance with its statutory emissions reporting obligations. The Council's reporting in respect of the Climate Plan are undertaken solely by the Sustainability Programme Management Office (PMO), which is part of the wider Sustainability team within Neighbourhoods, Regeneration and Sustainability (NRS). The Sustainability section is responsible for carrying out the statutory reporting duties, with support from other Services being provided where applicable.
- 1.2 The Scottish Government declared a climate emergency in 2019 and set binding targets for Scotland to become a 'Net Zero Nation' by 2045. The Council then developed the Climate Plan, which was approved by the City Administration Committee (CAC) in May 2021. This takes a citywide collaborative approach to the climate emergency, requiring involvement from a range of stakeholders including public and private sectors and local communities.
- 1.3 Since the Climate Plan was approved, the Council has developed a number of climate related policies and strategies, including the Net Zero Routemap, which sets out a proposed pathway to achieving net zero carbon status for the city. There has also been changes to guidance and data sharing platforms from the Scottish Government. Agreement was provided by the Net Zero and Climate Progress Monitoring City Policy Committee for a full review of the Climate Plan to be undertaken, with a revised version expected to be presented to committee later this year.
- 1.4 Since 2015/16, all Scottish public bodies are statutorily required to complete and return an annual Public Bodies Climate Change Duties (PBCCD) compliance report to the Sustainable Scotland Network (SSN). The Sustainability team is responsible for preparing and submitting the Council's annual report. Data on the Council's emissions, split across various emission types, is submitted along with qualitative data providing updates on climate change projects, procurement strategies and new policies introduced etc across the Council. Using the data submitted by all 188 listed public bodies SSN compiles an annual Analysis Report, which looks at the overall findings across the various sectors in Scotland.
- 1.5 The scope of the audit was to ensure there are adequate controls in place in relation to the Council's statutory emissions reporting obligations and that these are operating effectively. In addition, to ensure that there are adequate

monitoring and reporting arrangements in place regarding the Council's Climate Plan Action Plan. The scope of the audit included the key controls in the following areas:

- Monitoring, recording and reporting arrangements for carbon emission information.
- Senior management and committee oversight and opportunity for scrutiny.
- Monitoring arrangements for the Climate Plan actions.
- A sample of Climate Plan actions to ensure that the information reported is accurate and evidence has been retained to support this.

2 Audit Opinion

- 2.1 Based on the audit work carried out a **reasonable** level of assurance can be placed upon the control environment. The audit has identified some scope for improvement in the existing arrangements and **one recommendation** which management should address.

3 Main Findings

- 3.1 We are pleased to report that the key controls are in place and generally operating effectively.

Climate Plan

- 3.2 We found adequate arrangements are in place by the Sustainability PMO for monitoring and reporting progress of the Climate Plan actions. A documented procedure is held and adequately reflects the arrangements in operation to manage the climate action updates.
- 3.3 There are adequate internal arrangements are in operation which provides senior management and Committee with an appropriate level of oversight and scrutiny of the Climate Plan and progress updates. Reporting takes place on a quarterly basis to the Climate and Sustainability Board and annual reporting to the Net Zero and Climate Progress Monitoring City Policy Committee.
- 3.4 Through sample testing of eight ongoing Climate Plan actions and two closed actions, we reviewed the latest updates reported to the Net Zero and Climate Progress Monitoring

City Policy Committee in November 2024 to ensure the progress reported was accurate. For all eight ongoing actions, evidence was provided to confirm the progress reported was accurate and had been suitably reviewed and approved by an appropriate officer. For both closed actions, evidence was provided to support the closure of the action and that they were now fully implemented. Additionally, a suitably senior officer had reviewed and approved the action's closure. In all cases an adequate audit trail was found to be in place to support the reported position.

- 3.5 In accordance with guidance from the Scottish Government, the Sustainability PMO is currently developing a revised version of the Climate Plan, which will incorporate Glasgow's Climate Adaptation Plan (the Adaptation Plan), which was developed by the Council to address the city's readiness and resilience to further and projected climate impacts and was approved by CAC in June 2022. This will ensure that going forward the revised plan covers both mitigation and adaptation activities. The revised plan will also reflect new policies and strategies, as well as the Council's Net Zero Routemap, which have all been published since the original

Climate Plan was approved in 2021. An update was taken to the Net Zero and Climate Progress Monitoring City Policy Committee in April 2025 to advise that the revised Climate Plan is expected to be presented to the Committee later this year. This update highlighted the progress that has been made to date to review the current Climate Plan including the effect of new policies and strategies as well as the Net Zero Routemap, statutory reporting duties, governance and reporting arrangements.

Statutory Reporting

- 3.6 We found that documented procedures are in place in relation to the Council's statutory reporting requirements. This also details the roles and responsibilities of all officers involved in the process to prepare the data to be included in the PBCCD report. An adequate audit trail was found to be in place to support any required workings or calculations carried out to convert data into the format required by SSN.
- 3.7 Arrangements are in place to annually present a draft of the PBCCD report findings to senior management and the Net Zero & Climate Progress Monitoring City Policy Committee, to allow appropriate opportunity for scrutiny and oversight and gain approval for submission to SSN by the required deadline. Evidence was provided to confirm these arrangements were operating effectively, with the latest draft report being presented and approved by Committee in November 2024.
- 3.8 However, our audit sample testing found an error with the figure reported for one of the 27 emissions included in last year's return. We identified that the figure reported did not

match that of the source data, due to human error when entering the details into the SSN online template.

- 3.9 An action plan is provided at section four outlining our observations, risks and recommendations. We have made one recommendation for improvement. The priority of the recommendation is:

Priority	Definition	Total
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	0
Medium	Less critically important controls absent, not being operated as designed or could be improved.	1
Low	Lower level controls absent, not being operated as designed or could be improved.	0
Service Improvement	Opportunities for business improvement and/or efficiencies have been identified.	0

- 3.10 The audit has been undertaken in accordance with the Public Sector Internal Audit Standards.
- 3.11 We would like to thank officers involved in this audit for their cooperation and assistance.
- 3.12 It is recommended that the Head of Audit and Inspection submits a further report to Committee on the implementation of the actions contained in the attached Action Plan.

4 Action Plan

No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Data submitted in accordance with statutory requirements is accurate and satisfactorily reflects the source data.				
1	<p>For the PBCCD 2023/24 report submitted by the Council to SSN in November 2024, we requested the source data for the figures reported for each of the 27 emission types covered in the report, and undertook checks to confirm that the figures reported were accurate. We were able to confirm that for 26 emission figures reported, the figures could be adequately traced back to the source data and were accurate.</p> <p>However, we identified that one reported figure was understated by 15.7%, due to human error when entering the figure into the SSN on-line template. This resulted in an overall understatement of the Council's total emissions for 2023/24 by 2.2%.</p> <p>We were advised that going forward, second officer checks of all numerical data will be introduced and included in current procedure. A copy of the updated procedure was supplied during the audit fieldwork.</p>	<p>NRS Senior Management should ensure that going forward all figures included in the PBCCD report are checked by a second officer and recorded to provide an adequate audit trail.</p> <p>In accordance with SSN guidance, management should include details of this error in the 2024/25 submission.</p>	Medium	<p>Response:</p> <p>Accepted. A new process has been created to build in review by a second officer to ensure that this error is not repeated. An update on the error will be shared with PBCCD in 25/26 when reporting on 24/25.</p> <p>Officer Responsible for Implementation:</p> <p>Head of Sustainability</p> <p>Timescales for Implementation:</p> <p>30 November 2025</p>

No.	Observation and Risk	Recommendation	Priority	Management Response
	If data is not reported accurately there is a risk that the Council's emissions may be over/understated and not provide an accurate reflection of the Council's progress towards reducing, its effect on Climate Change.			