**Scottish Government Consultation Response**

**Response to the consultation on the draft Climate Change (Reporting on Climate Change Duties) (Scotland) Order 2015**

**Introduction**

1. Climate change is one of the greatest challenges the world faces, with significant consequences for the environment, society and the economy. The Scottish Government and Parliament have shown clear leadership in passing the Climate Change (Scotland) Act 2009, which sets clear and ambitious targets for emissions reductions and other climate change provisions, including adaptation.
2. The public sector has a crucial leadership role in the delivery of Scotland's climate change ambitions for both mitigation and adaptation, as set out in the Act, and in acting sustainably. In recognition of this, Part 4 of Act places duties on public bodies relating to climate change.
3. These duties, which came into force on 1 January 2011, require that a public body must, in exercising its functions, act in the way best calculated to contribute to the delivery of emissions reduction targets, in the way best calculated to help deliver any statutory climate change adaptation programme, and in the way that it considers most sustainable.
4. The Act also gives Scottish Ministers powers to require relevant public bodies to prepare reports on their compliance with the climate change duties.
5. The Scottish Government now proposes to use these powers and make an order under sections 46 and 96 of the Climate Change (Scotland) Act 2009, requiring specified public bodies, described as ‘major players’, to prepare annual reports on their compliance with the climate change duties.
6. The aim of requiring these public bodies to prepare standardised annual reports is to improve the quality and consistency of climate change information reported across the four main areas of the public sector in Scotland, bring about continuous improvement and lift performance.
7. Scottish Ministers carried out a public consultation on these proposals. This paper sets out the Scottish Government’s response to that consultation. It sits alongside and relates closely to the Consultation Analysis Report <https://consult.scotland.gov.uk/energy-and-climate-change-directorate/compliance-with-climate-change-duties>, an analysis of the responses to the public consultation, which draws out key themes and messages (see below for more information). This Consultation Response paper provides the policy response to that analysis, explains the Scottish Government’s approach and sets out where policy and other changes have been made as a consequence of the consultation.

**Public Consultation**

1. On 20th February 2015 the Scottish Government launched a consultation on proposals to require specific public bodies to prepare standardised annual reports on their public bodies duties. The consultation, which ran to 29th May 2015, sought views on the policy proposals, including the draft order which set out the form reports should take and the information to be included, by means of a draft template, and specified a list of affected public bodies.
2. The draft template was developed by the Climate Leaders Officers Group (CLOG), at the request of the Public Sector Leaders’ Forum (PSCLF). The Public Sector Climate Leaders Forum, chaired by the Minister for Environment, Climate Change and Land Reform, brings together climate leaders from across the public sector and gave its support to the introduction of mandatory reporting at its meeting on 20 August 2014 http://www.gov.scot/Topics/Environment/climatechange/publicsectoraction/leadership/PSCLF-August-2014.
3. The CLOG provides operational support and capacity to PSCLF and is made up of officials representing key public sector groupings and organisations, including the Convention of Scottish Local Authorities (COSLA), Health Facilities Scotland, representing Scottish Health Boards, the Environmental Association of Universities and Colleges Scotland (EAUC-Scotland) representing the universities and colleges sector, the Sustainable Scotland Network (SSN), representing the local authority sustainability and climate change sector, Resource Efficient Scotland (RES) and a number of individual organisations and agencies, including the Scottish Environmental Protection Agency (SEPA) and Scottish Enterprise.
4. SSN played a key role in supporting the co-ordination of the standardised template, building on their experience of supporting the management and reporting of the Local Authorities’ Scottish Climate Change Declaration (SCCD) since 2008. A number of workshops were held with a CLOG sub group in late 2014. Expert technical advice on carbon measurement was contracted into the group from relevant specialists Carbon Forecast, who also facilitated the template development workshops.
5. The full consultation papers can be accessed via the Scottish Government consultation website and, where respondents supplied the appropriate permissions, their responses are also available - <https://consult.scotland.gov.uk/energy-and-climate-change-directorate/compliance-with-climate-change-duties>
6. The consultation asked 14 specific questions, with question 15 allowing the opportunity for additional comments. A total of 73 responses were received: 51 from organisation respondents and 22 from individual members of the public. Of the 51 organisation respondents, 35 were on the proposed list of 'major players' required to meet the new reporting requirements. Responses were also received from sectorial bodies which represent or speak on behalf of major players in the local government, NHS and education sectors; environmental non-governmental organisations, an environmental consultancy and a trade union, as well as from the parliament’s Rural Affairs, Climate Change and Environment (RACCE) committee.
7. At the close of the consultation period, social researchers from the Scottish Government’s Office of the Chief Economic Advisor (OCEA) undertook an analysis of responses to the consultation. The Consultation A[nalysis,](http://www.gov.scot/Publications/2011/01/25085222/0) published in August 2015, presents the themes and messages which emerged from the responses.
8. The analysis identified a wide range of views and it has taken time to work through these and consider the comments and suggestions made. This Consultation Response paper now outlines the Scottish Government’s response to the main points and headline themes raised, and details the actions that have been taken as a result of these to finalise the proposals and produce the final Order and its schedules. Due to the volume and diverse nature of comments received, it has not been possible to respond to each comment individually.

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| **1. Views on the proposal in principle (Q1)** |
| **What the consultation said:**There was a very high level of support for the proposed new reporting requirements, with 75% of all consultation respondents agreeing with them in principle. Out of 51 organisation respondents to the consultation, 47 (92%) supported the proposal. The level of support was similar among major players who are required to meet the new reporting requirements, and non-major players who are not.Three organisation respondents (6%) disagreed with the proposal. They considered that the proposal conflicted with the principles of local democracy and accountability; that existing voluntary reporting on and actions to reduce carbon emissions could be continued; and that smaller public bodies would struggle to comply with the new requirements. Fourteen out of 22 (64%) individual respondents disagreed with the proposal. Their disagreement was primarily attributable to one or both of the following issues: scepticism about climate change in principle, and concerns that public money was being wasted, for example on the cost of actions to address climate change. These or similar views were expressed by many individual respondents in response to most of the subsequent consultation questions. | **Scottish Government response:**Following strong endorsement from stakeholders for the principle of the proposal, with 92% of organisational responses in favour, the Scottish Government is now proceeding to lay the statutory order required to implement these policy proposals, including standardised reporting.The Scottish Government considers that requiring specified public bodies to prepare standardised reports on their compliance with the public bodies duties will encourage continuous improvement throughout the public sector community and help engage leaders and practitioners alike driving forward climate change action. Using the legislative powers further demonstrates Scottish Government’s own commitment to this agenda, and the seriousness with which Scottish Government takes the public sector’s role in this. Benefits include; * Increased accountability and transparency, making it easier for the public to understand how an organisation is performing in climate change areas;
* Better decision making and strategic planning, with opportunities for financial efficiencies and cost savings to be identified by linking forward-looking targets and performance indicators;
* Ability to analysis of historical and comparative data which can help identify trends in climate change and business performance;
* Improved leadership engagement and improvement and raised senior management awareness of the impacts of climate change;
* Climate change objectives are integrated in corporate business plans and embeds climate change action in all departments;
* Climate change reporting hierarchy is established, which helps mainstream climate change within organisational decision-making.

The Scottish Government notes there were a small number of organisations who did not support the proposal in principle and/or sought to retain a voluntary approach. The Scottish Government has worked collaboratively with these organisations, in particular with COSLA, and together have reached a position where COSLA, whilst remaining opposed to the principle, are supporting the move to mandatory reporting operationally, for example COSLA were an active participant in the development of the template, and COSLA’s spokesperson on Development Economy and Sustainability is Vice Chair of PSCLF, which has overseen the introduction of mandatory reporting. With regard to concerns about smaller public bodies struggling to comply the Scottish Government, in line with the wishes of PSCLF, is taking a consciously light touch and collaborative approach to the transition from voluntary to mandatory reporting. The Scottish Government also notes that there were some individuals who opposed the proposal due to personal scepticism about climate change and/or on grounds of the cost of action. These views are contrary to both the Scottish Government and Parliament’s agreed position on the imperative to take action on climate change, which has strong cross party support. Scottish Government is committed to taking action on climate change and will continue to offer climate change education, including on the costs of inaction, through its behaviour change and other programmes.  |
| **Cross Cutting Issues** |
| **2. Variation among public bodies and the need for proportionality in the reporting requirements** |
| **What the consultation said:**Many respondents emphasised the diversity among the public bodies which would be required to report, for example in their role and size; in their direct carbon emissions and the extent to which they could control them; and in the stage they are at in their fulfilment of their climate change duties and reporting on carbon emissions. They highlighted the need for flexibility and proportionality in the reporting requirements to take account of this diversity. This issue informed some concern that public body reports should not be benchmarked against each other. | **Scottish Government response:**The required reporting form was co-produced in conjunction with stakeholders, in an open and inclusive manner, to enable climate change information to be reported proportionately across a wide range of public bodies regardless of location, scale and functionality.To assist smaller bodies, bodies who are new to reporting, and to ensure a smooth transition, the required reporting form and guidance is already available online for public sector users to use on a trial basis for the 2014/15 reporting year, and practical support is available from SSN. The data and narrative information collected from the submitted reports will be used to provide an overall picture of public sector climate change performance and progress annually. As was the case with the template, the CLOG has now been asked to co-produce the analysis framework, in order to ensure this meets stakeholder expectations. It is proposed that SSN will be commissioned to collate, analyse and report on the submitted reports, to produce an annual sector report, which gives an overview of progress and activity in the public sector. This report which will include information on trends, projections, challenges and achievements, will then be presented to the Minister and PSCLF members, given their strategic oversight for climate change action, and will inform the direction of future climate change policy, legislation, funding and support programmes. The sector report will also serve to feedback information to major players with a view to promoting best practice and to generate further ideas and measures for others to replicate. The Scottish Government is committed to assessing the submitted reports and regularly reviewing the required and recommended reporting templates and guidance, to ensure lessons are learned and updates are made to the reporting system. |
| **3. The need to align with other reporting requirements** |
| **What the consultation said:**Respondents emphasised that the new requirements should replace existing requirements, so that they added value and did not create additional work. They should also be consistent with separate sector-specific reporting arrangements, which would still be required. | **Scottish Government response:**The aim of introducing standardised annual reports is to develop a single robust system which will allow Scottish Government to collate good quality and consistent information to assess public sector compliance with the duties. To avoid reporting fatigue in the public sector and address the issue of alignment with other reporting obligations, the template has been cross matched with other pre-existing reporting mechanisms where possible, and the intention is that this will supersede the four different voluntary reporting arrangements currently undertaken by Local Authorities, and Universities and Colleges via their respective declaration commitments and by the other public bodies via Public Sector Sustainability Reports.  |
| **4. The need for balance between information provision and reporting burden** |
| **What the consultation said:**A number of respondents commented that the information requirements should not be too complex or impose an unmanageable reporting burden on public bodies, and it was suggested that there was scope for some rationalisation and simplification.  | **Scottish Government response:**SG Officials consulted several SG policy areas – Energy, Transport, Built Environment, Heat, Climate Change, Behaviour Change and Procurement to ensure the standardised reports captured only necessary information on key emission sources, alongside information on emerging policy topics where appropriate. Discussions also took place with SSN and EAUC and COSLA on the level of data needed to inform future climate change policy, funding and support.Following the consultation some rationalisation and simplification has taken place, for example at the request of the policy leads and in the light of on-going work on procurement reform, the procurement material has been simplified between draft and final stage to avoid duplicate reporting given that sustainable procurement information is to be reported under new procurement rules. The overall approach to developing these policy proposals was determined by the powers contained in sections 46 and 96 of the Climate Change (Scotland) Act, which allow Scottish Ministers to require specified public bodies to prepare annual reports on compliance with climate change duties and to set out the form and manner of reports. The legislation places responsibility for deciding how to take the duties forward, and what constitutes compliance with the duties, with public bodies themselves, rather than with the Scottish Government. This is appropriate, as what compliance looks like will necessarily vary from public body to public body, depending on their function, purpose and size. Whilst the reporting template and guidance suggest appropriate actions and stipulates some reporting parameters in the required section, public bodies have flexibility to develop their own programmes and reports to suit their own operations, for example by opting to complete the recommended section of the template.  |
| **5. The public sector and its relative contribution to carbon emissions** |
| **What the consultation said:**The view was expressed that direct emissions from the public sector contribute a relatively low proportion of Scotland’s carbon emissions. It was suggested that there should be a broader focus on the public sector’s capacity to influence indirect emissions in wider society, for example through the use of regulatory functions.  | **Scottish Government response:**The Scottish Government notes that direct emissions from the public sector makes up a relatively small proportion of Scotland’s overall emissions, however the public sector has a role to play in demonstrating good practice and being an exemplar, and the legislation allows a particular and specific focus on the actions of this sector. There will be opportunity in the recommended section of the template (which was outwith the scope of this consultation) for public bodies to provide information about their work to influence indirect emissions.   |
| **Proposed Reporting Requirements** |
| **6. The impact of standardised reporting (Q2)** |
| **What the consultation said:**Overall 75% of all consultation respondents, and 88% of organisation respondents, agreed that standardised reporting would improve the quality and consistency of climate change information reported by public sector major players. More robust and transparent data should lead to better understanding by public bodies of their carbon emissions, improved benchmarking among public bodies and more sharing of good practice. A minority of organisation respondents disagreed, on the grounds that public bodies are too varied for a standardised approach to work; that the proposed questions are over-prescriptive; and that voluntary approaches could be used instead. Concerns were raised by a number of respondents, both those who agreed and disagreed with the proposed reporting, about whether the proposed data requirements would result in truly consistent data; about data requirements which some organisations could not fulfil; and about the omission of some data collected under the current Scotland’s Climate Change Declaration (SCCD) voluntary arrangements. A number of suggestions were also made to improve the effectiveness of the reporting and the accessibility of the reports themselves. It was suggested that the reporting should incorporate several principles to maximise its effectiveness, including building on professional standards and good practice, supporting learning and performance improvement. Suggestions to increase the accessibility of the reports themselves included the inclusion of an executive summary, space for more narrative contextual reporting, and charts to aid presentation of quantitative data. | **Scottish Government response:**The Scottish Government notes the support for a standardised approach to reporting and the benefits this will bring in terms of data consistency and quality and creating opportunities to sharing good practice. The Scottish Government notes the misgivings of a minority of bodies about adopting a standard process based on the variety of public bodies that exist, alongside concerns about the loss of some data currently collected through the SCCD process. The Scottish Government has sought to work with stakeholders to achieve a balanced position, in terms of the information sought, and the information that will no longer by required, in order to balance these viewpoints. Public bodies will have the opportunity to provide additional material through the recommended template, which will sit alongside the required template. Whilst there are clearly variations between public bodies the focus of the required template is confined to those aspects where the Scottish Government believes there is enough common ground between public bodies that it is reasonable to expect all major players to be able to report. Support will be available from SSN through the process to address any particular difficulties.Suggestions regarding accessibility have been taken on board, with rewording to improve clarity throughout the template, and space provided in the final template to allow for additional narrative contextual reporting, for example through the addition of a context box to allow organisations to explain their operational circumstances in Section 1. Required reporting is aimed at a only small subset of 150 major players in the public sector (out of the circa 5,000 bodies caught by the duties via FOISA). |
| **7. Guidance (Q7)** |
| **What the consultation said:**The need for guidance on how to fulfil the new requirements was emphasised throughout the question responses. The guidance needed to be consistent, clear, detailed and practical. Key contents would include detailed explanations of how to complete each question; worked examples of exemplar responses; appropriate greenhouse gas accounting methodology and conversion factors; and advice on how to establish the reporting systems. The guidance should be an online resource, reinforced through training events and through on-going support from the Sustainable Scotland Network (SSN) in a way similar to that provided for the existing voluntary reporting.  | **Scottish Government response:**The Act requires Scottish Ministers to give guidance to public bodies in relation to their climate change duties, and that those bodies must have regard to such guidance. Updated guidance has been developed in partnership with SSN and CLOG members which mirrors the subjects and questions included in the required and recommended reporting forms. The guidance explains why questions are being asked and what information should be reported. Links to other sources of information and support are also included in both reporting forms and the guidance, to help users understand how to complete their report. SSN hosted a successful workshop for their members on reporting on 31 March, 1 September and 7 October 2015 and will continue to provide such events on behalf of the Scottish Government, and to evolve and develop the content over time.   |
| **8. Policy Subjects and proposals (Q3)** |
| **What the consultation said:**47% of all consultation respondents and 57% of organisation respondents agreed with the proposed policy subjects and questions within the reporting format. Around one quarter of organisation respondents did not agree. A number of policy subjects were recommended for addition to the reporting format, several of which are included in the current voluntary reporting arrangements. The most common suggestions were: reporting on area-wide emissions (where a public body has responsibility for a defined geographic boundary); biodiversity; and 'acting sustainably', which would link to the Act's third public body duty, to act ‘in a way that it considers is most sustainable’. Detailed comments on specific questions included in the proposed new format have been collated by the Sustainable Scotland Network and will inform a revised version. Respondents emphasised that the improved reporting on carbon emissions should lead to enhanced action to reduce carbon emissions. It was suggested that this would happen as a result of the increased visibility of carbon emissions issues to public bodies, which would stimulate them to take their climate change duties more seriously. However some respondents emphasised that impacts of this kind would not automatically result from improved reporting, and that proactive efforts would be needed to ensure that the reporting was used to encourage action and generate momentum. To this end additional elements for the reporting were suggested to address actions taken, not taken or required to reduce emissions.  | **Scottish Government response:**The required reporting form was developed by CLOG members, following two workshop sessions held in late 2014. Members were asked to identify and prioritise the most relevant topics to be reported annually. Members were also asked to develop the questions that would draw down information that would enable a clear picture to be built up over time on sector progress, activity and overall performance.In response to concerns raised by respondents over clarity and duplication, the governance questions have been reviewed and the wording revised to clarify the subtleties between the questions being asked on governance, management and strategy issues. Working examples and diagrams have been provided in the guidance to demonstrate the type of information being sought and the level of detail expected.Additional comments boxes have been added to the organisation profile and the validation sections to enable users to outline specific circumstances applicable to their estate or to their level of control over occupied sites. Further comments boxes have also been added to enable publication links or diagrams to be inserted. Climate change information links have been inserted to signpost users to practical tools which will help users understand the requirement and how to develop the necessary information.Up to date, UK emission factors have been pre-loaded into the form to avoid practitioners having to source complex climate change data. Additional emission factors have also inserted into drop down menus to provide wider choices for users. Five procurement questions have been removed from the required reporting form, to avoid duplication with the sustainability information collected under the procurement rules. Information on climate change subjects such as heat, waste, biodiversity and procurement has been omitted, given that more detailed data is available from regulators and/or other Scottish Government policy areas. The form has been designed to allow emission datasets prepared earlier in the calendar year for other UK reporting obligations, such as CRC, to be reused to populate the emissions section of the report. All of these improvements have been undertaken to ensure only relevant information is sought and the reporting forms are clear and concise to help users understand and source the relevant information which will help minimise the time allocated to producing reports. A total of around 40 improvements have been made to the wording of the required reporting form and a further 20 functional changes made to the Excel table. |
| **9. Major Players (Q6a)** |
| **What the consultation said:**Around half of all consultation responses agreed with the list of proposed major players, and about two thirds of organisation respondents agreed. A number of suggestions were made for specific additions to, removals from and amendments to the major players list. General points were made about the need for consistency and transparency, for example by including all public bodies with 'audit or regulatory functions'; and by listing individually all Executive Agencies included under the major player 'Scottish Ministers’. It was also suggested that the status of arms-length external organisations which deliver public services should be reviewed. | **Scottish Government response:**The public bodies proposed as ‘major players’ include public authorities that have: large estates and large staff numbers; high impact and influence; large expenditure; and audit or regulatory functions. For legal purposes, only public bodies bound by FOI legislation can be listed as major players. The policy proposals included in the statutory order must therefore categorise those public bodies by using FOI definitions to ensure both pieces of legislation are aligned. The final order will therefore not expressly name each major player individually. To address the concern about this raised by respondents, the required reporting guidance will therefore include an annex listing, by name, the major players in each FOI defined category who are expected to comply with the new reporting requirement. This action provides clarity and removes any ambiguity surrounding the FOI definitions and those organisations which come under those definitions.Following the consultation, three changes were made to schedule 1 of the order. The Accounts Commission was removed from the major players list due to the scale, frequency and function of its operations. Historic Scotland and RCAHMS were removed and replaced with the new title of Historic Environment Scotland to reflect their merger. Similarly, Learning and Teaching Scotland was omitted, given that the new title of Education Scotland now comes under Scottish Ministers. |
| **10. Voluntary provision of additional information (Q6b)** |
| **What the consultation said:**This question reflected on-going work on proposed voluntary reporting requirements additional to the proposed mandatory requirements. The majority of major players were willing to provide this information on a voluntary basis, subject to whether the requirement was reasonable and achievable, and subject to their resource constraints. One sectoral organisation respondent was not willing to do this, as the information was already in the public domain by other routes. | **Scottish Government response:**The recommended form was not included in the consultation documentation. Recommended reports are therefore voluntary and not covered under the legislative order. However, CLOG members were involved in identifying the relevant climate change subjects to be included, and the aim of having a recommended (voluntary) section alongside the required (mandatory) section is to afford stakeholders the opportunity to record further information on a voluntary basis, if available. The required and recommended forms have now been combined on a single spreadsheet for ease of reference for users. The intention is for priority subjects to be included in the required form which will be reported annually on a mandatory basis covering direct emissions. The recommended form provides stakeholders with the opportunity to go further and record additional information, including indirect emissions on the recommended form. The reporting guidance also details the extent of the scope 1, 2 and 3 requirements as defined in the Greenhouse Gas Protocol. Some more general subjects included in the recommended form provide scope for stakeholders to record for example, their activity on community partnerships, capacity building, and behaviour change etc. Much of this information will be unique to each major player and will reflect the varying scale and function of estate operations across the sector. The Scottish Government will aim to annually assess both the required and recommended reported information submitted by each major player. |
| **Resource implications** |
| **11. Overall resource implications (Q5)** |
| **What the consultation said:**56% of all consultation respondents and 75% of organisation respondents considered that there would be additional resource implications associated with the proposed reporting requirements, and this issue was raised as a significant concern throughout the consultation responses. While a few larger public bodies with more experience of such reporting considered that the implications would be manageable, smaller public bodies new to such reporting were much more likely to foresee significant challenges. There were concerns that the new requirements were being introduced at a time of considerable financial pressure in the public sector; that significant additional staff time would be needed to meet them; and that resources might be diverted from other work.  | **Scottish Government response:**Clearly, major player characteristics and operations vary greatly, however the standardisation of required reports will enable specific data to be collated from main emission sources in order to provide a basic picture of the overall sector and its environmental impacts. The reporting forms and guidance have been revised based on the consultation responses to help users as much as possible to understand the requirement and how to complete the reports. The resource implications vary greatly across the sector depending on the reporting capability of each major player and the scale of the information being captured and recorded. The Scottish Government has sought to adopt a step by step approach and has asked bodies to trial the proposals to report the 2014/15 information, in order to allow it to monitor compliance with the duties, progress and performance.The Scottish Government notes the concerns of some respondents with regard to resource implications. We believe the resource implications for each major player should be proportionate, and guidance has been provided outlining the action to be taken if the required data is not held and cannot be reported. The aim is to avoid duplication of effort and the required report form has taken this into account, based on stakeholder comments, in order to minimise the resource burden placed on public bodies. Regular reviews of the reporting requirement will be undertaken and support and training will be provided each year to assist major players. Once the reporting system is bedded in, it is hoped the resource burden will diminish, as practitioners develop improved data capture procedures. |
| **12. Time requirements (Q12)** |
| **What the consultation said:**Asked how long it would take them to produce the required report, around half of organisation respondents answered that this was too difficult to quantify and would in any case vary by public body. Respondents who did attempt to provide an estimate varied in how they approached this, and their estimates are therefore not all directly comparable. Several respondents considered the process would take longer in the first year of the new requirements, and it was suggested that Year 1 of the reporting could be a pilot year while new systems were established.  | **Scottish Government response:**The required reporting form was developed by CLOG members to seek relevant information on key climate change policy areas. The form has been formatted to focus on four main policy areas – Governance, Mitigation, Adaptation and Procurement. The question sets are designed to draw down basic information with tables being included to simplify the options for users to consider. It is expected that major player data capture and approval procedures will improve over time, thus reducing the amount of time spent by users to produce reports. The Scottish Government will monitor this aspect through the analysis of reports annually. The Scottish government may, through a survey of major players, gather further information on time and staff resources to obtain feedback on the challenges encountered in reporting compliance with the public bodies duties.  |
| **13. Deadlines (Q4)** |
| **What the consultation said:**The consultation document proposed that each major player would produce an annual report for the previous financial year (April to March). The deadline proposed for the first annual report (April 2015 - March 2016) was the end of October 2016. The deadline proposed for subsequent annual reports was the end of September following the financial year end. While around one third of organisation respondents supported this proposal, over half proposed an alternative later deadline. The main reasons for this were that the data required would not all be available in time for the deadline; and that there would be insufficient time to collate and validate it, or to comply with internal governance and authorisation requirements, prior to submission. Education sector respondents highlighted an additional challenge, in that their financial year runs from July - June and therefore ends three months later compared with other public bodies.  | **Scottish Government response:**In response to concerns raised by respondents, and following discussions with CLOG members, the deadline for submitting annual reports has been extended by 2 months from 30 September to 30 November each year. This action was based on concerns raised by major players that the original deadline of 30 September would prove difficult to meet, given the time required to capture data, prepare reports and undertake due diligence procedures. The Scottish Government accepted that the proposed deadline presented significant challenges to a range of public bodies large and small and in particular to those major players who have not previously reported climate change information. The deadline for submission has therefore been extended to take account of the differing financial, calendar and academic reporting periods currently in use across the sector and allows an 8 month period from the end of the recognised climate change reporting period of 31 March each year.  |
| **14. Monitoring (Q8)** |
| **What the consultation said:**70% of all respondents, and 90% of organisation respondents, agreed in principle that monitoring would be needed. Most organisations wanted a supportive monitoring approach, with reports assessed and used to identify training and support needs, and feedback provided to help organisations improve their reporting. Most organisation respondents considered that the monitoring should be undertaken by an external central body, with the Scottish Government itself the most common suggestion, though other specific suggestions were made. A minority of organisation respondents considered that they should undertake the monitoring internally. | **Scottish Government response:**The policy proposals specifically seek to; Support compliance with the public bodies duties; Standardise methods to improve data quality and consistency; Encourage continuous improvement/best practice; Improve board engagement and leadership action; consolidate climate change information from sector; and develop robust and transparent reporting system to inform future Scottish Government policy and support.The Scottish Government will work with CLOG members to define the aims and extent of the analysis of submitted reports. Once the analysis criteria has been established, a competent organisation (likely to be SSN) can be commissioned to undertake the annual analysis of submitted reports. During the course of the trail reporting year, SSN has been tasked to collate and analyse the 2014/15 reports, based on experience gained in analysing the SCCD reports over recent years.   |
| **15. Validation (Q10)** |
| **What the consultation said:**Two thirds of all respondents considered that some kind of validation of their reporting would be needed, but their views differed on what form it should take. Independent validation and internal validation were each supported by around a quarter of all respondents, with a smaller proportion supporting peer to peer validation. Advantages and disadvantages were identified for each option, with cost and time implications associated with all of them.  | **Scottish Government response:**The three validation options set out in the consultation have been retained to allow public bodies to select the validation option most appropriate to them (or to choose not to validate). An additional comments box has been inserted to enable users to explain the decision making behind their choice of action. To encourage best practice, the Scottish Government and its partners will continue to promote the validation of climate change reports prior to submission annually, through regular communication such as Ministerial correspondence, SSN or RES programme events, public bodies bulletins and other network and association newsletters or websites.  |
| **16. Publication (Q 11)** |
| **What the consultation said:**The majority of respondents supported the publication of their annual climate change public bodies duties report on the Sustainable Scotland Network (SSN) website, with many public bodies commenting that reporting of this kind already happened. A few organisations expressed some reservations, reiterating concerns about benchmarking reports from diverse organisations.  | **Scottish Government response:**The Scottish Government will continue to encourage public bodies to publish their own reports prior to submitting them, through various means of communication such as Ministerial letters, SSN or RES programme events, public bodies bulletins and other network or association newsletters and websites. The Scottish Government is mindful of the risks connected with publishing an annual sector report, if, for example, the data therein in not directly comparable . The content, style and timing of release will therefore be fully considered and co-produced by PSCLF and CLOG members. |
| **17. Non-compliance (Q9)** |
| **What the consultation said:**Most respondents considered that there should be consequences of some kind for non-compliance with the reporting requirements, but differed on whether the consequences should involve support or penalties or both. Many respondents, particularly the major players which would be reporting, wanted a supportive response to non-compliance, particularly in the early stages of the new reporting requirements. Other respondents, particularly organisations involved in holding public bodies to account, were more likely to support a role for sanctions, with publicity for non-compliant organisations the most common suggestion. Some public body respondents saw no need for specific consequences for non-compliance, considering that reputational damage would occur anyway.A few public bodies commented on the distinction between compliance with public body climate change duties and with the proposed reporting requirements, and requested clarity on how compliance with each of these would be defined.  | **Scottish Government response:**In considering the responses, the Scottish Government will adopt a supportive rather than punitive approach to non-compliance. There is no intention of introducing financial penalties for non-compliance or the production of major player league tables. It is important lessons are learned and knowledge is shared during the early years of required reporting, until the climate change is fully mainstreamed across the sector and a reasonable standard of reporting is achieved through a robust reporting system. The Scottish Government will consider, with appropriate stakeholders (e.g. PSCLF), the development of procedures and timescales to; * Produce the annual analysis report for the sector;
* Present the annual sector report findings to PSCLF;
* Publish the findings of the SG annual sector report;
* Establish any action to be taken if a major player fails to submit an annual report or fails to demonstrate compliance with the duties.

The Scottish Government will continue to promote climate change best practice and ensure major players are aware of their legislative roles and responsibilities in relation to compliance with the duties. This will be promoted through guidance and training, awareness events and network communications. |
| **Business and Voluntary Sector Impact Assessment (Q13)** |
| **What the consultation said:**58% of all respondents and 45% of organisation respondents mentioned one or more impacts for these sectors. The main potential impacts specific to these sectors were: the adoption of lower carbon policies as a result of the public sector's example; opportunities to sell consultancy services to the public sector; and additional information requirements for public sector contracts.  | **Scottish Government response:**The views of respondents have been considered when developing the BRIA. The final assessment report is available <https://consult.scotland.gov.uk/energy-and-climate-change-directorate/compliance-with-climate-change-duties> |
| **Equality Impact Assessment (Q14)** |
| **What the consultation said:**52% of all respondents and 59% of organisations did not consider that the policy proposal presented would have a differential impact on people with the protected equalities characteristics specified in the question. Other comments included that the proposal could have a positive impact by disproportionately benefiting these groups and enhancing their outcomes, and that equalities impact assessments would be needed for future public sector climate change initiatives. | **Scottish Government response:**The views of respondents have been considered when developing the EQIA. The final assessment report is available <https://consult.scotland.gov.uk/energy-and-climate-change-directorate/compliance-with-climate-change-duties> |

**Practical examples, sharing best practice and capacity building**

The consultation also asked respondents to suggest what, if any, further guidance they would find helpful in mainstreaming action on climate change into strategic and corporate processes, and for any examples they might have which might be shared with others to enable capacity building.

The Scottish Government received a range of suggestions in response to these questions, including specific organisations offering access to their own guidance, access to tools which respondents were developing or had used successfully, along with general comments about how capacity building between public bodies might work in practice. Scottish Government is grateful to respondents for their willingness to share their experiences and expertise in this area.

Whilst some of the suggested tools and techniques are already included in the template and guidance, either in the specific annex or referenced in other sections, there are others which have been developed or used by organisations themselves, which may be of interest and helpful to other public bodies.

Consideration will now be given to how best to enable public bodies to work with each other to build capacity for action on climate change, and to share directly their experiences and these examples of good practice.

Where organisations have offered support for specific areas of activity, this will be further explored, along with the potential role for existing networks and representative associations in sharing this material to promote future action.

**Conclusions**

**The Scottish Government is now proceeding with plans to require specified public bodies to prepare standardised annual reports on their compliance with the climate change public bodies duties. These plans have been drawn up in conjunction with affected stakeholders and a public consultation has been held.**

**The Scottish Government intends to keep the reporting templates and guidance under periodic review to ensure they reflect new thinking and innovation on climate change, as well as the experience of public bodies in taking action in response to the duties and using the documents in practice. This will help to ensure the reporting process is effective in supporting public bodies in their compliance with the climate change duties.**