



Edward Mountain, MSP
Convener
Net Zero, Energy and Transport Committee
Scottish Parliament

26 February 2024

Dear Edward

An investigation into the effectiveness of the systems in place to support local authorities in their duty to contribute to the delivery of climate change targets

I am grateful for the opportunity to contribute to your Committee's consideration of the above report by Environmental Standards Scotland. COSLA's Environment and Economy Committee considered the report when it was published in December 2024.

This is a fast moving area, and there has been good progress on a number of the recommendations that your Committee made in relation to Local Government's ability to drive climate action. You might for example be aware that the Scottish Climate Intelligence Service has been established, and that we are working hard to deepen collaboration with Scottish Government.

At the heart of our attached contribution is the desire for an efficient, effective and action focused Scottish reporting system.

Yours sincerely,

Cllr Gail Macgregor
Environment and Economy Spokesperson
COSLA

COSLA Position on

An investigation into the effectiveness of the systems in place to support local authorities in their duty to contribute to the delivery of climate change targets.

by Environmental Standards Scotland

Published December 2023

1. We welcome the report by ESS and its insights as a positive contribution to driving effective action in addressing climate change and the need for the rapid action that is required if we are to meet our national just transition net zero targets. COSLA is fully committed to a just transition by no later than 2045. This is reflected in our COSLA Plan, and it is one of the three priorities in the Verity House Agreement.
2. COSLA agrees that in a climate emergency we need to measure progress on emission reduction in a robust way which also gives real insight to policy makers at the local and national level. Equally, in an era of increasing constraint on resources, any system which we use to measure emission reduction must also be proportionate to both the challenge posed by climate change and the availability of resources to drive action. Below we are offering some specific and practical observations informed by our discussions with SOLACE and the SSN secretariat. We would hope that they can inform the debate around a strong Scottish reporting system that measures progress, identifies gaps, and allows all actors to drive effective action.
3. ESS Recommendation 1
“...that the Scottish Government introduces a standard Climate Plan template with mandatory reporting for local authorities.”
4. We would like to draw attention to the fact that Councils have already invested considerable resources in devising meaningful plans and strategies on climate change. We believe that any compulsory plans should allow for significant flexibility, to ensure that existing plans can be taken forward rapidly. Where such plans or strategies are already in place, they are frequently informed by considerable input from local communities, businesses, the third sector and local priorities and have taken time to consolidate. We would not wish to see this work undone. We would also expect any plans to be co-designed with Local Government to arrive at consistent, professional approaches, applied locally with flexibility to be effective within places and with communities.
5. ESS Recommendation 2&3
“...that the new statutory guidance covers the full breadth of local authorities’ climate change responsibilities and the changes which will be required as a result of the recommendations contained within this report.”

“Introduce a separate reporting framework for local authorities.”
6. We would like to highlight that the current mandatory Public Sector Reporting Duty is a well established and adhered to framework that offers relevant information over a

meaningful timeline going back to 2015. Discussions between Local Government, Scottish Government and the SSN Secretariat are under way, to improve the current system. We are keen to ensure that reporting offers a meaningful feedback loop, allows for the identification of good practice and learning from each other and helps practitioners to drive change. Other areas that are currently looked at for improvement are the so called 'geographical area emissions. These capture how Councils use their influence in their own geographical area to drive emission reduction across all sectors and the Scottish Climate Intelligence Service has been set up to work in this sphere.

7. We need a meaningful reporting system that avoids duplication with reporting requirements at the UK and international level. At this point we are not sure of the value of a separate reporting framework for Local Authorities as proposed by ESS, rather than building on and improving the existing public sector reporting duty. The existing public sector reporting offers a degree of consistency across all public sector bodies.
8. ESS Recommendation 4
"Make the reporting of Scope 3 emissions mandatory for local authorities."
9. We are not convinced that mandatory reporting of the full range of scope 3 emissions for local authorities should be one of the top priorities at this point in time and not until more effective monitoring systems have been established. Exploratory work is under way. This is a complex area, and again a balance has to be found between the resources required to establish scope 3 emissions and benefits which this new data would present. Any new work on scope 3 emissions would need to be fully resourced. It should be built into the revised public sector reporting duty and be applicable to all public sector bodies. This would offer a far more effective lever to influence supply chains.
10. ESS Recommendation 5
"Identify or introduce an appropriate monitoring body and give the monitoring body the necessary powers, including the powers to: scrutinise compliance; follow-up on climate plans; and recommend improvements in climate activity."
11. We agree that we need an effective means of scrutinising progress at the local and national level and keeping track of the gap between ambition and status quo. Any new monitoring body should work in a coordinated way within the existing structures and networks including the Sustainable Scotland Network (SSN), so that it adds value to existing capacity building, auditing, reporting and analysis of public body climate change reports.
12. In summary, our asks to the Scottish Parliament when considering the report by ESS are:
 - There needs to be a healthy balance between resources required for monitoring progress and resources required for driving action and progress. Any new requirements need to be fully funded, otherwise they will take resources away from crucial interventions.
 - Mandatory reporting on scope 3 emission needs to be considered with great care.
 - We need alignment and not duplication of systems for monitoring, reporting and analysis. Any new reporting requirements should be part of an improved public sector reporting duty and apply to all public sector bodies.
 - A new monitoring body should work in a coordinated way with existing structures and add value to existing capacity building, auditing, reporting and analysis of public body

climate change reports and enable all public bodies to access intelligence and good practice.

- Ultimately, the ESS recommendations need to lead to added investment in climate change capacity in Local Authorities and the wider public sector. We would not wish to see already stretched resources stretched even further.

COSLA
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