

Net Zero, Energy and Transport Committee

Stephen Boyle Auditor General Audit Scotland

25 February 2025

Dear Stephen,

Scottish Government Climate Change Plan

As you will be aware, the Scottish Government is due to lay its draft Climate Change Plan (CCP) in the Parliament later this year. Statutory requirements for the next CCP include: Scottish Ministers' proposals and policies for meeting emissions reduction targets and the timescales over which these will take effect; estimates of the costs and benefits of these proposals and policies; and the incorporation of the principles of just transition and climate justice.

Ahead of the draft CCP, I am writing to key audit institutions and regulators to ask them to set out what a 'good' CCP would look like.

By this, I mean that the Committee is interested to understand what will be required in the CCP in terms of structure, presentation, level of detail, methods and monitoring, as opposed to the actual policy content of the Plan. We want the Plan to be credible, and to provide adequate information to support effective scrutiny of the Government's progress in delivering against it. This builds on previous parliamentary scrutiny of the draft CCP 2020 update, which called for more detail on how policies would reduce emissions, on the modelling, evidence base and assumptions that underpin the Plan, as well as the timescales for commitments.

In providing an informed response, you can help play an important role in helping deliver this. We consider it especially important to have a robust and realistic plan, as delivery will commence after an election in a new Parliamentary session with new Parliamentary arithmetic.

We would appreciate a response by 25 March if possible. This means we could consider all replies and share any conclusions we draw from them with the Scottish Government prior to the Climate Change Committee providing its advice to the Scottish Government on 21 May, and regulations setting the carbon budget being laid shortly afterwards.

Contact: Net Zero, Energy and Transport Committee, The Scottish Parliament, Edinburgh, EH99 1SP. Email netzero@parliament.scot. We welcome calls through Relay UK and in BSL through Contact Scotland BSL.

Alongside your organisation, we are writing to the Scottish Fiscal Commission, Environmental Standards Scotland and the Climate Change Committee.

We thank you in advance for your time in considering this request.

Yours sincerely,

Edward Mountain MSP

Edward Maintain,

Convener

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