

15 September 2023

Richard Leonard MSP
Convener
Public Audit Committee
Scottish Parliament

By email

Dear Convener

Approaches to achieving net zero across the UK

On 15 September 2023, the four UK audit agencies (Audit Scotland, Audit Wales, National Audit Office and Northern Ireland Audit Office) published a [joint report](#) on the approaches of the UK and devolved governments to achieving net zero.

It sets out the current emissions profile across the UK and summarises each government's legislative powers, policy commitments, and governance and monitoring arrangements to support the achievement of net zero greenhouse gas emissions. It provides a cross-UK picture of activity and progress towards net zero.

The report is aimed at all those with an interest in this topic and is intended to help inform public debate and support scrutiny of governments' arrangements to achieve net zero. It draws solely on published material and does not include any audit judgements or recommendations.

As such, I am sharing the report with you for information and interest. My hope is that it will help to support the work of the Public Audit Committee, and relevant subject committees, in scrutinising this important area as part of your wider work programme.

With best wishes

Stephen Boyle
Auditor General for Scotland