

T: 0300 244 4000  
E: [scottish.ministers@gov.scot](mailto:scottish.ministers@gov.scot)

Edward Mountain MSP  
Convener, Net Zero, Energy and Transport  
Committee  
The Scottish Parliament  
Edinburgh  
EH99 1SP  
Email: [netzero.committee@parliament.scot](mailto:netzero.committee@parliament.scot)

3 September 2024

**Environmental Standards Scotland Investigation – Climate Change Delivery  
Improvement Report (IESS.21.012)**

Dear Edward,

I am writing to you as the Improvement Plan for the above investigation has now been laid in the Scottish Parliament.

Scottish Government has worked constructively with Environmental Standards Scotland (ESS) to resolve the majority of the recommendations from their report. The ESS Improvement Report concluded that Scottish Government had provided a sufficiently clear pathway to achieve the outcomes sought in four of the five recommendations. As such, the Scottish Government Improvement Plan was required specifically in response to recommendation 4, to *“Make the reporting of Scope 3 emissions mandatory for local authorities”*.

The Committee will be able to view the Scottish Government’s proposed pathway in relation to this recommendation in the published Improvement Plan. I have also provided the Committee with a progress update on the other four recommendations from the ESS report, which you can view at Annex A.

I trust that the Committee will find this update helpful and please let me know if I can be of further assistance.

Yours sincerely,



**GILLIAN MARTIN**

## Annex A

### Update on ESS Recommendations

Recommendation	Update
<i><u>Recommendation 1</u> – Make climate, adaptation and sustainability plans at local authority level compulsory.</i>	<ul style="list-style-type: none"> <li>• A best practice list of contents and supporting guide is being developed, which will set out what Scottish Government would expect local authorities to include in their plans to cover the three climate change duties. It will link directly with the statutory guidance currently being developed.</li> <li>• Input is being sought from Local Authority officers on the draft best practice contents and guide, and it will be included in the public consultation on the draft statutory guidance.</li> </ul>
<i><u>Recommendation 2</u> – Ensure that the planned statutory guidance covers the full breadth of local authorities' climate change responsibilities and includes the changes which will be required as a result of the recommendations contained within the ESS report.</i>	<ul style="list-style-type: none"> <li>• Good progress has been made with drafting the new statutory guidance, with input from a wide range of public bodies.</li> <li>• The draft guidance was shared with ESS officers earlier this year.</li> <li>• The draft guidance will be reviewed and updated to reflect any legislative changes following the new Climate Change (Emissions Reduction Targets) (Scotland) Bill.</li> <li>• The consultation on the draft statutory guidance will be published as soon as practicable after the Bill is passed through the Scottish Parliament.</li> </ul>
<i><u>Recommendation 3</u> – Introduce a separate reporting framework for local authorities</i>	<ul style="list-style-type: none"> <li>• Rather than establish a separate reporting system for local authorities, it is proposed that the existing reporting system for public bodies be expanded with additional reporting requirements specific to Local Authorities.</li> <li>• Scottish Government plans to take forward an Amendment Order in 2025 under subsection 44(3) of the 2009 Act amending the Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Order 2015.</li> <li>• This Order, amongst other changes, would set out the new questions/data that Local Authorities are required to report on.</li> <li>• The Scottish Climate Intelligence Service (SCIS) has now been established to support Local Authorities on reducing area-wide emissions. SCIS is providing a digital platform that will collate area-wide emissions data to build a baseline of emissions, and calculate and visualise the emissions reductions of the actions and projects that local authorities</li> </ul>

	<p>have planned to deliver their emissions reduction strategies. SCIS is also helping local authorities with building the skills and knowledge to use the emissions data to enable planning, monitoring and delivery of climate action.</p>
<p><i><u>Recommendation 4</u> – Make the reporting of Scope 3 emissions mandatory for local authorities.</i></p>	<ul style="list-style-type: none"> <li>• The Improvement Plan has now been laid in Parliament</li> </ul>
<p><i><u>Recommendation 5</u> – 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.</i></p>	<ul style="list-style-type: none"> <li>• Discussions are ongoing with ESS about expanding its functions into the monitoring space. This will require development of a business case to illustrate the additional costs this work could add to the annual budget.</li> </ul>