

T: 0300 244 4000
E: scottish.ministers@gov.scot

Edward Mountain, Convener
Net Zero, Energy and Transport Committee
The Scottish Parliament
EH99 1SP

Email: netzero.committee@parliament.scot

25 November 2025

Dear Edward,

Environmental Standards Scotland (ESS) investigation IESS.21.012 into Climate Change Delivery – Scottish Government’s Response and Improvement Plan: annual update on progress

Late in 2023, ESS concluded 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. Four of the five recommendations made by ESS were informally resolved over the course of the investigation. The fifth became the subject of an Improvement Report which was laid by ESS before the Scottish Parliament on 6 December 2023. In response, Scottish Government laid an Improvement Plan before Parliament on 3 September 2024. This was scrutinised by the NZET Committee and recommended for approval on 25 October 2024.

I am writing to you now to provide an update on the progress made against ESS’s five recommendations over the past year. The attached annex outlines the actions taken against each.

I trust that this update provides assurance that we are taking action on the informally agreed recommendations, in addition to the actions formally agreed as part of the Improvement Plan.

Yours sincerely,

GILLIAN MARTIN

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St Andrew’s House, Regent Road, Edinburgh EH1 3DG
www.gov.scot

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Annual update on progress

Recommendation	Update
1 – Make climate, adaptation and sustainability plans at local authority level compulsory. <i>(This recommendation was informally resolved.)</i>	During the investigation, it was agreed that Scottish Government (SG) would develop standard template(s) and include these in the new statutory guidance (see recommendation 2). Including the templates in the guidance does make them compulsory as it is an advisory document – although bodies are required to have regard to the guidance by law. Once the guidance is formally published, SG intends to consult under section 44(7) of the Climate Change (Scotland) Act 2009 (the 2009 Act), on an order under section 44(3), requiring local authorities to maintain appropriate plans for complying with their climate change duties. A template climate change plan was developed by officials in 2024. This sets out what SG would expect local authorities (LAs) to include in their plans to cover the three climate change duties in section 44(1) of the 2009 Act, with respect to both corporate (organisational) and area-wide action. Input was sought from LA officials and other stakeholders via the Sustainable Scotland Network's LA Forum and Steering Group, and from the Scottish Climate Intelligence Service (SCIS). The template plan was included as an annex in the draft statutory guidance, which was publicly consulted on between February and May 2025. The consultation included a specific question on the template, and its fitness for purpose. 88 responses were received to this question. Of the 27 LAs that responded, 81% felt that it was suitable. Many respondents left additional comments, and this feedback is being considered as the final version of the template is developed for inclusion in the statutory guidance.
2 – 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>(This recommendation was informally resolved.)</i>	Under section 45 of the 2009 Act, Scottish Ministers are required to give guidance to relevant public bodies in relation to the climate change duties. Statutory guidance was originally published in 2011, and updated guidance was in planning prior to ESS's investigation. Over the course of the investigation, it was agreed that this new guidance would expand to include area-based approaches for LAs and reflect any other changes required as a result of the investigation. Originally, consultation on the new draft guidance, as required under section 45 of the 2009 Act, was planned for 2024. However, this was of necessity delayed by the progression of the Climate Change (Emissions Reduction Targets) (Scotland) Act 2024 through the Scottish Parliament.

	The draft guidance opened for public consultation on the Citizen Space platform on 24 February 2025 and closed on 23 May 2025. An analysis of the consultation responses was carried out by an independent consultant. The consultation analysis report was published on the SG website in September. Where permission was granted, individual responses have been published on Citizen Space. A total of 119 consultation responses were received, of which 83 were organisational responses from public bodies subject to the climate change duties. 27 of the 32 local authorities submitted a response. Most respondents (73%) felt the draft guidance fulfilled its stated purpose of providing support to public bodies in putting the climate change duties into practice, including 78% of the 76 public bodies that responded to this question. Feedback from the responses is being used to inform the final version of the guidance, which SG intends to publish by March 2026.
3 – Introduce a separate reporting framework for local authorities. <i>(This recommendation was informally resolved.)</i>	This recommendation focuses on the need for an enhanced reporting framework for LAs to accommodate the additional reporting requirements agreed through the investigation process, namely scope 3 reporting (see recommendation 4) and a move towards area-wide emissions reporting. SG intends to achieve this through an expansion to the existing reporting framework, and the introduction of LA-specific elements. SG plans to take forward an Order in 2026 under section 46(1) of the 2009 Act amending the Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Order 2015. This Order, amongst other changes, would set out the new questions/data that LAs are required to report on. The nature of these changes will be dependent upon the outcome of actions being taken forward through the Improvement Plan (see recommendation 4). The existing system of climate change duties reporting, which utilises Excel templates, is being replaced by an online digital portal with enhanced analysis capabilities. The contract to develop and implement the portal was issued for tender in January 2025. The specification of the digital portal allows for expansion to include future changes to the climate change duties reporting regime; and potentially for other related reporting regimes to utilise the portal. The contract has recently been awarded and will run to end March 2028 with an optional two-year extension. It is expected that the new portal will be fully implemented for the 2026-27 reporting period in November 2027.

	SCIS has been established to support LAs on reducing area-wide emissions. It provides a digital platform (ClimateView) that collates 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 have planned and implemented.
4 – Make the reporting of Scope 3 emissions mandatory for local authorities. <i>(This recommendation could not be informally resolved and became the subject of an Improvement Notice.)</i>	This was the sole recommendation that was unable to be informally resolved during the investigation. It became the subject of the Improvement Report laid by ESS before the Scottish Parliament on 6 December 2023. SG had 9 months in which to respond (including 3 to enable appropriate consultation), and an Improvement Plan was laid before Parliament on 3 September 2024. This Plan was considered by the NZET Committee and recommended for approval on 25 October 2024. The Improvement Plan proposed splitting scope 3 emissions into three groups, with reporting on each progressing and in a phased and pragmatic way. • Group 1 emissions – those considered to be practical and feasible to report on currently, including emissions from business travel, waste and staff commuting. Many public bodies already include these in their statutory annual reports. Group 1 emissions were included in the draft statutory guidance consultation as a recommended ‘baseline’ bodies should include in their reporting. A question in the consultation questionnaire asked whether respondents agreed with the proposed baseline: over three quarters (78%) of those who provided a response either strongly agreed (29%) or somewhat agreed (49%). The consultation responses are informing the final guidance and will feed into the upcoming Amendment Order. • Group 2 emissions – a more complex group of emissions, including those from procurement activity and investments, where further resource and collaboration is required to develop a consistent approach to reporting. SG analysts have undertaken research into existing methodologies and tools. Expert opinion will review the research and agree consistent and proportionate approaches. The outputs from this work will feed in to the drafting of the Amendment Order. • Group 3 emissions – a group of emissions that are considered unlikely to apply to LAs or most other public bodies, but where further research is required to confirm this. These emissions include those from the use and end-of-life treatment of sold products. SG intends to commission an external supplier to undertake this research. An invitation to tender for the work was issued in September 2025, however no bids were received. SG is reviewing the project timeline, and intends to reissue the invitation to tender in November. A later contract award and extended project timeline will result in the outputs being available in summer 2026. These will feed into the proposed Amendment Order.

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. <i>(This recommendation was informally resolved.)</i>	ESS has the ability, through existing powers granted by the UK Withdrawal from the European Union (Continuity) (Scotland) Act 2021, to discharge the role of monitoring body. Since the investigation concluded, SG officials have liaised with ESS over their taking on this function. ESS have considered the resources required, and included the function in the development of their new five-year strategic plan. From 2026-27 onwards, ESS will actively monitor LAs’ delivery of climate activity, including compliance with their climate change duties.
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