



Internal Audit Report

Climate Change

July 2025

Introduction

On 18 April 2019, Full Council declared an environment and climate emergency, and a letter asking for support and backing from central government was sent to the Prime Minister from the Leader of the Council on 1 July that year.

Councillors committed to doing what is within their powers to become a carbon neutral district by 2025, and as a signatory of the Devon Climate Emergency, the Council are working with partners across Devon and the South West in pursuit of these goals.

The Executive Member for Climate Change, Trees, Coast, and Flood Risk Management provides strategic direction for the Authority's response to the Climate Emergency. The Council have played a leading role in tackling climate change for some time, with lots of work completed and on-going in the Council Strategy's 'Zero Heroes' project.

Since declaring the Environment and Climate Emergency, the Council have revisited plans to create a Carbon Action Plan Part 1 which covers in-house operations setting out a series of actions to tackle emissions produced as a consequence of the services delivered as a local authority; this was adopted by Full Council in July 2022.

A previous audit which assessed governance, strategy, legislation, risk, performance and benchmarking was undertaken in October 2022. An overall assurance opinion of 'Good' was provided.

Audit Scope and Objectives

The scope of this audit has been to independently assess the extent to which the Council is meeting the targets within the Council's Carbon Action Plan. Therefore, the following key risks formed the basis of testing:

- Failure to meet the targets set within the Carbon Action Plan may cause environmental harm, legal and financial penalties, reputational damage, economic costs and negative social and health impacts.
- Previous audit recommendations have not been implemented increasing the likelihood of intended benefits not being realised.

An additional risk has been added to the scope of this work by including a review of how climate change activity is reported to Senior Leadership and Members. The risk is:

- A lack of reporting to Senior Leadership and Members may risk strategic decision-making and the Council's long-term resilience.

Findings

The Climate Change Officer is actively working towards achieving the 11 targets set out in the Carbon Action Plan (CAP) making the most of the resources available. Good progress has been made particularly in reducing natural gas consumption and lowering the carbon footprint across Council-owned buildings.

We have been informed that further work is needed to implement the following:

- Generate 20% of electricity needs through on-site generation by 2025.
- Procure a minimum of 80% residual electricity demand through renewable energy by 2025.
- Offset up to 100% of residual electricity demand by 2030.

- Achieve a recycling rate of 65% by 2030.
- Work with private sector landlords to increase EPC ratings of leased buildings up to 'C' by 2030.
- Achieve net-zero supply chain emissions by 2050.
- Engage with the top five repeat suppliers encouraging them to develop a corporate net-zero strategy.

To support the delivery of the 11 targets within the CAP 39 actions have been identified which help enhance data capture, increase the scope of emissions reporting, increase in-house expertise in low carbon concepts, work towards becoming a carbon literate organisation and identify where there is further work needed to enhance the net-zero strategy.

No mechanism has been established for reporting progress of the targets/actions within the CAP to Senior Leadership (SLT) or Members.

The Overview and Scrutiny (O&S) Committee plays a key role within the Council's democratic framework, ensuring transparency and holding decision-makers accountable. A review of agendas throughout the 2024/25 financial year shows that Climate Change has featured once. Given the Council's commitment to achieving carbon neutrality by 2025, it may be expected that more consistent scrutiny and challenge is given in this area.

The Climate Change Officer has made significant progress in addressing the audit recommendations issued in October 2022, with the majority either fully implemented or currently underway.

Audit Assurance Opinion

A 'four star rating' is used by Internal Audit to indicate the level of assurance for the systems and areas we audit. These scores contribute to the opinion Internal Audit are required to give annually on the Council's overall control environment. Details are as follows:

Excellent	☆☆☆☆	The areas reviewed were found to be well controlled, internal controls are in place and operating effectively. Risks against the achievement of objectives are well managed.
Good	☆☆☆	Most of the areas reviewed were found to be adequately controlled. Generally risks are well managed but some areas for improvement have been identified.
Fair	☆☆	There is a basic control framework in place, but most of the areas reviewed were not found to be adequately controlled. Generally risks are not well managed and require control to be strengthened to ensure the achievement of objectives.
Poor	☆	Controls are seriously lacking or ineffective in their operation. No assurance can be given that the system's objectives will be achieved.

The overall assurance level is considered to be:

Good ☆☆☆

The following table summarises our assurance opinions on each of the risk areas covered during the audit. These combine to provide the overall assurance opinion given above.

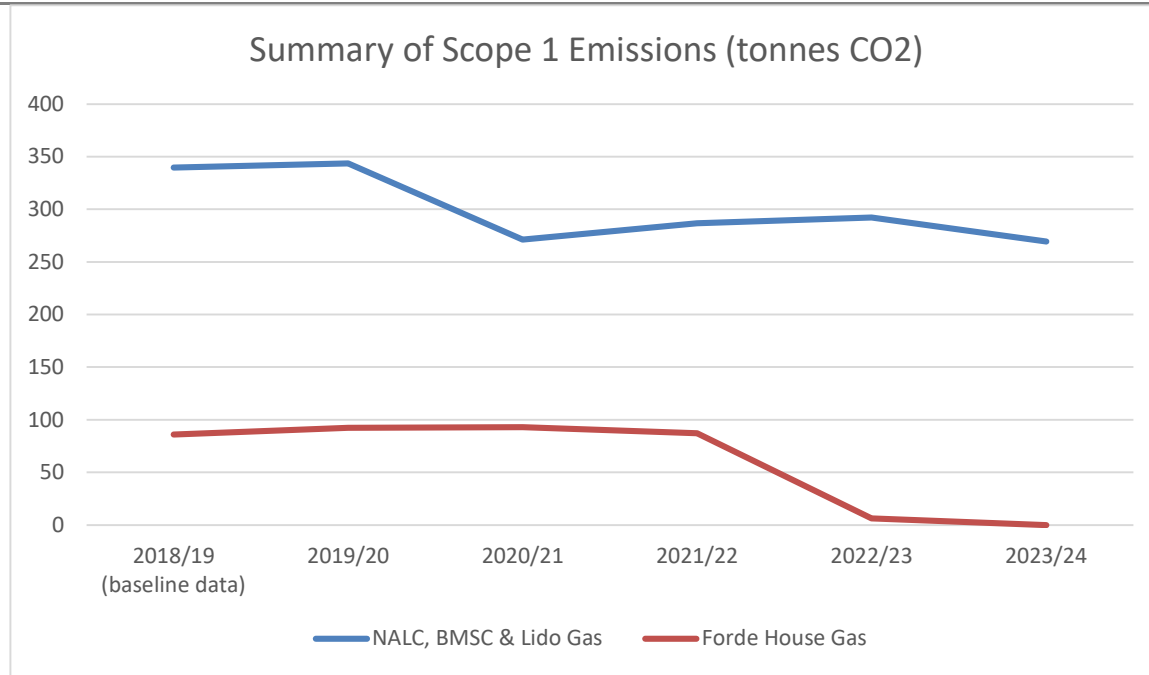
Risk Areas Covered		Level of Assurance
1	Failure to meet the targets set within the Carbon Action Plan may cause environmental harm, legal and financial penalties, reputational damage, economic costs and negative social and health impacts.	Good ☆☆☆
2	A lack of reporting to Senior Leadership and Members may risk strategic decision-making and the Council's long-term resilience.	Fair ☆☆
3	Previous audit recommendations have not been implemented increasing the likelihood of control failure increases.	Good ☆☆☆

The findings and recommendations in relation to each of these areas, and management's comments, are recorded in the "Detailed Audit Observations and Action Plan" appendix.

Acknowledgement

We would like to express our thanks and appreciation to all who provided support and assistance during the course of this audit, particularly William Elliot (Climate Change Officer).

1. Risk Area: Failure to meet the targets set within the Carbon Action Plan may cause environmental harm, legal and financial penalties, reputational damage, economic costs and negative social and health impacts.	Level of Assurance
<p>Opinion Statement:</p> <p>The 11 targets included within the Carbon Action Plan (CAP) look to set aspirations for;</p> <ul style="list-style-type: none"> - Phasing out the supply of natural gas, - Increasing the supply of renewable energy, - Increasing energy efficiency in leased accommodations, - Increasing recycling rates, - Increasing supply chain engagement to reduce indirect emissions. <p>At the time of writing the CAP there was no target set for fleet electrification due to there being a lack of evidence supporting what Key Performance Indicators were being taken forward. Since then, the Council have rolled out a first phase of electric vehicles as well as supplying the vehicle depot with sufficient electrical capacity to electrify the full fleet. 20 vehicles have currently been replaced which generates a carbon saving of 57,774 kgCO₂.</p> <p>We have been provided with an update from the Council's Climate Change Officer as to how each target is progressing which is documented below.</p> <p><u>Target 1 (Achieve an 88% reduction in natural gas consumption across buildings that the Council own and operate by 2025 by switching gas-fired boilers for electrified heating systems)</u></p> <p>The Forde House and Teignmouth Lido heat decarbonisation projects are complete. Newton Abbot Leisure Centre has been delayed related to an issue with gaining a grid connection, but, we are informed this is now due to complete in June 2025. The completion of these projects is expected to achieve a 76% reduction in natural gas consumption.</p> <p>The Broadmeadow Leisure Centre project is due for completion in July 2025. This is involving work to replace the gas-fired heating system with an air-source heat pump with the expectation of working towards an 88% reduction in natural gas consumption. The Climate Change Officer has informed us that the Council do have a good understanding of how much natural gas consumption the project will displace but will know the full effects once the project is complete.</p> <p>The benefits of the completed projects are available through the Council's website providing detail on the Carbon Footprint (Teignbridge District Council Carbon Footprint). The data for 2024/25 is not yet available and is expected in the Summer of 2025. The graph on page 6 provides a visual of the reduction in emissions across the last 5 years at these sites:</p>	<p>Good ☆☆☆</p>



An application for the “Small Sites” bid was submitted to Salix under the Low Carbon Skills Fund in 2024. Unfortunately, although the application was compliant, it was un-successful due to the volume of applications submitted nationally. This bid was submitted to develop outline business cases for heat decarbonisation and energy efficiency projects covering Forde Road Depot, The Alex & Market Hall, Albany House, Decoy County Park, Teignbridge Business Centre and Old Forde House which are all reported within the Council’s scope 1 carbon footprint. Sherborne House is reported within the scope 3 carbon footprint.

We understand that the Climate Change Officer did not have the capacity to re-submit to Salix and then subsequently monitor delivery. Also, Government have not since provided further funding with none being available for 2025-26.

The Sport England Swimming Pool Support Fund grant is in place to deliver work at Dawlish Leisure Centre which needed to be spent by March 2025. The Climate Change Officer informed us that work has commenced and a PV system installed under this grant is operational. Further work completed involves a heat recovery air handling unit with a similar package of works programmed for Newton Abbot Leisure Centre. These are projects are significant as they will reduce the Council’s heating demand. The Council were awarded £168k and have an agreement from the funding body to draw down the rest of the funding ready to complete the work in June 2025.

Target 2 (Generate the equivalent of 20% of Council electricity needs through on-site generation relative to 2018/19 levels by 2025)

This target is around powering up buildings with renewable energy to help reduce the carbon footprint whilst also reducing electricity bills. Photovoltaic (PV) is a terms commonly used in the context of solar energy, where PV systems convert sunlight directly into electricity using semiconducting materials that exhibit the PV effect.

As of March 2025 the Council are reporting that the overall shortfall in PV uptake to reach their target is approximately 125kW. The Climate Change Officer is in the process of exploring other options available for installing PV systems and may need to think differently on how to achieve the target.

Target 3 (Procure a minimum of 80% of Council residual electricity demand from renewable energy via the utility supplier by 2025)

The Council procure gas and electricity to heat and power its estate which include offices, leisure centres, car parks, tenanted properties, and various small and unmetered supplies, through LASER Energy Ltd (LASER). LASER can be described as an energy management company. They work with licenced energy suppliers to procure gas and electricity on the Council's behalf, carrying out the necessary administration to provide the Council with consolidated energy billing covering the asset portfolio.

The CAP states in order to reach this target the Council should be continuously reviewing renewable energy tariff offerings under the existing LASER energy supply contract ahead of its expiry in October 2024. A supply contract renewal paper went to Full Council to secure the supply of gas and electricity for the Council between October 2024 and September 2028.

The committee agreed to renew the existing LASER energy contracts and instructed The Climate Change Officer (in consultation with the Executive Member) to propose to LASER urging the early introduction of the Green Basket product to provide the option to source up to 100% of the Council's electricity demand from renewable energy generators to support target 3 in the CAP. However, the Green Basket project has since been abandoned by LASER post COVID due to the energy crisis.

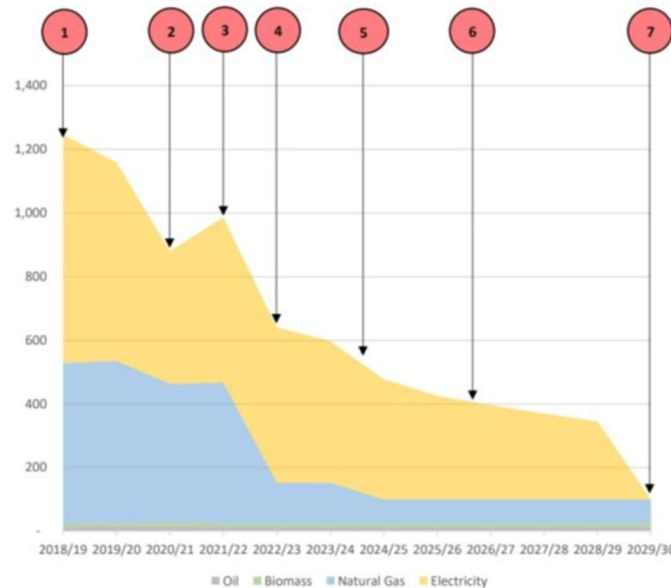
The supply of renewable energy through the LASER contract has increased from 26% in 2018/19 to 40% in 2022/23. The Climate Change Officer informed in March 2025 there has been no progress made on increasing the % of renewable energy since March 2023.

Target 4 (Offset up to 100% of Council residual electricity demand by 2030 through financing new off-site renewable energy in Devon by 2030)

The Climate Change Officer informed us in May 2025 that there has been no active progress towards completion of this target. This is due to it being seen as a ‘lower’ priority as the Council continue to progress actions that either have more impact on the direct scope 1 carbon footprint, or, actions that have a broader and more immediate community benefit. We have been informed that once the ongoing heat decarbonisation and energy efficiency projects are complete attention to this target can be given.

Target 5 (Reduce the carbon footprint of the buildings and estate that the Council own and operate by 90% by 2023 and offset the residual carbon footprint of 10% using carbon offsetting)

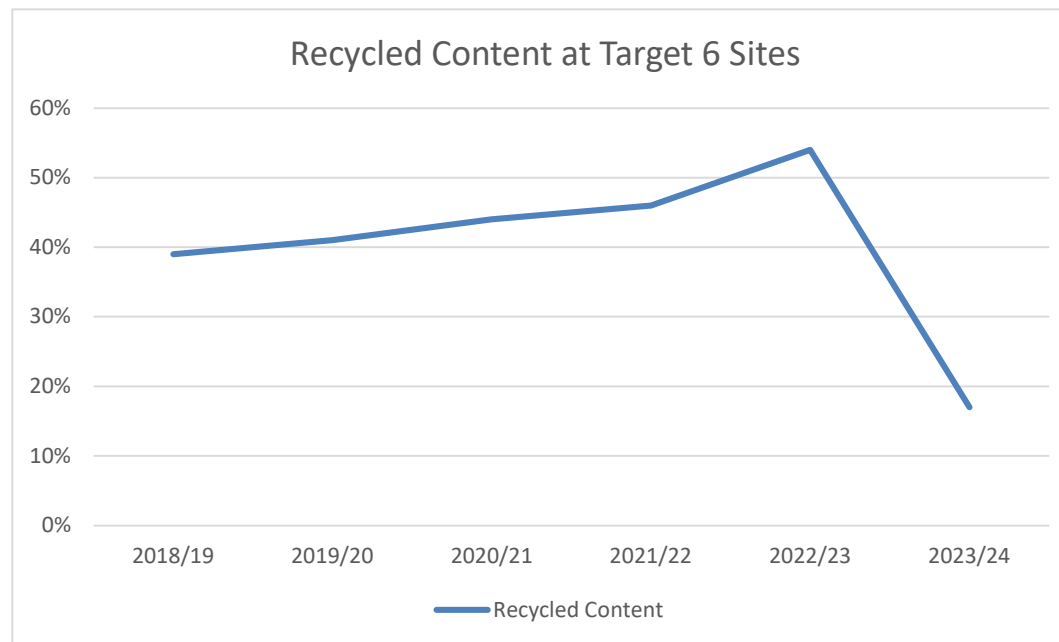
Progress under Target 1 means that the Council are on track under way market one to five on the illustrative decarbonisation pathway shown below. Achieving this target in full will require switching to a 100% renewable energy tariff by 2030.



The figure above extracted from the CAP covers the Council’s scope 1 and 2 carbon footprint building emissions. This illustrates how emissions could reduce from approx. 1,243 tonnes of CO2 in 2018-19 to approx. 100 tonnes in 2029/30.

Target 6 (Aim to achieve a recycling rate of 65% by 2030 at Forde House, the Depot, Leisure Sites, Market Hall and Teignbridge Business Centre)

The latest data available (as of March 2025) on recycling rates at these assets is 17% in 2023/24 resulting in a lot of work needed to achieve this target. Waste and Recycling does have a relatively low impact on reducing the carbon footprint. The graph below shows that recycling rates have decreased significantly since 2018/19:

**Target 7 (Work with private sector landlords to improve the energy efficiency of Council leased building stock and work to bring all dwellings up to an EPC rating C by 2030)**

Progress towards the achievement of this target is at the early stages. In May 2025 a baselining study was undertaken to review what EPC standards the Council's portfolio of private sector housing achieves, as well as assessing what efficiency measures each EPC recommends to maximise performance. Off the back of this baselining data, the Council are due to set up a meeting to determine the best way to improve the private sector housing portfolio, which may include strategies prioritising energy affordability and where carbon can be reduced.

Target 8 (Work towards achieving net-zero supply chain emissions by 2050 at the very latest by setting standards for measuring and reducing embodied carbon and engaging the Council's supply chain partners)

The CAP mentions that the Council's scope 3 supply chain carbon footprint is subject to high levels of uncertainty given that they have adopted an 'emissions-by-spend' approach. Scope 3 supply chain carbon footprint refers to the greenhouse gas (GHG) emissions that occur indirectly in the value chain of an organisation, both upstream and downstream. These emissions are not directly controlled by the organisation but are influenced by its activities. The CAP has listed a four-part approach to reduce the supply chain carbon footprint.

The Climate Change Officer informed us in March 2025 that work to implement this target has been minimal. The priority at present is to reduce the Council's scope 1 and 2 emissions through the decarbonisation work before focussing on the reduction of scope 3.

Target 9 (Become a leading authority in reducing embodied carbon in construction projects, and support Teignbridge to become a testbed for innovative low carbon construction techniques)

The CAP mentions that construction related activities make up a significant share of the carbon footprint. Roughly, 50% of a building's lifetime carbon emissions are produced before practical completion. Therefore, actions taken prior to construction can have a significant impact on a building's lifetime carbon footprint.

Policies (titled GP1 and CC2) are in place which state that development must minimise embodied carbon. These documents attract weight when determining applications across the district. The policies are available within the public domain via the Teignbridge Local Plan 2020-2040 ([teignbridge-local-plan-2020-2040-proposed-submission-addendum_opt.pdf](#)).

The Climate Change Officer informed us that further work is required in order to pursue this target, for example, the rolling out of planning officer training. However, there is no implementation date set for this target as it will be an on-going procedure once completed.

Targets 10 and 11 (Engage with the Council's top five repeat supplier by 2023 and 2024 and encouraging them to develop a corporate net-zero strategy and reduce emissions in their value chain)

The CAP mentions that these targets are intended to help the Council engage with their supply chain partners covering the first 50% of local authority spend; through working with their suppliers. This work hoped to then identify carbon hotspots, increase the accuracy of emissions reporting, provide opportunities for product and carbon efficiency, and encourage supply chain partners to develop and adopt net zero strategies. The Climate Change Officer informed us in March 2025 that these targets have not been met.

Action Plan

There are 39 actions identified within the CAP which are in place to help enhance data capture, increase the scope of emissions reporting, increase in-house expertise in low carbon concepts, work towards becoming a carbon literate organisation and identify where there is further work needed to enhance the net-zero strategy. Aside from the carbon footprint data which is published annually, there is no mechanism established to track and report the progress of all identified actions.

No.	Observation and implications		
1.1	<u>Targets 10 and 11 have not been implemented</u>		
	<p>These targets were set within the CAP to engage with the Council's top five suppliers by 2023 and 2024 by encouraging them to develop a corporate net-zero strategy and reduce emissions in their value chain. The Council have therefore not collaborated to identify carbon hotspots, increase the accuracy of emissions reporting, identify opportunities for product and carbon efficiency and not encouraged supply chain partners to develop and adopt net-zero strategies.</p>		
	Recommendation	Priority	Management response and action plan including responsible officer
1.1.1	Progress Targets 10 and 11 as part of the CAP.	Medium	<p>Our supply chain carbon footprint represents the largest share of the Council's carbon footprint and should therefore become a priority area now that projects have mobilised to address a significant share of our direct scope 1 and 2 carbon footprint. This workstream needs broadening out beyond engagement with established repeat suppliers by enhancing our sustainable procurement procedure enabling environmental impacts to be measured and tracked throughout the end-to-end specification development, procurement, and delivery stages. There is an opportunity to tap into existing Devon groups such as the Devon Climate Emergency Group and Scope 3 Community of Practice to establish what measures and KPI's are effective to address our supply chain carbon footprint without duplicating work undertaken elsewhere. This could be prioritised in 2026/27.</p>

No.	Observation and implications		
1.2	<u>The 39 actions within the CAP are not actively monitored.</u>		
	The actions included within the CAP are in place to help enhance data capture, increase the scope of emissions reporting, increase in-house expertise in low carbon concepts, work towards becoming a carbon literate organisation and identify where there is further work needed to enhance the net-zero strategy. Aside from the carbon footprint data which is published annually, there is no mechanism established to track and report the progress of all identified actions.		
	Recommendation	Priority	Management response and action plan including responsible officer
1.2.1	Develop a mechanism for tracking and reporting the progress of the 39 actions within the CAP.	Medium	Three years have elapsed since the plan was approved at Full Council in July 2022. Significant actions, including Target 1, are on track to be achieved; at the same time, we have surpassed expectations set out within the CAP with regards to the fleet where we have delivered a first phase of electric vehicle charging where there was no target to do so within the plan. A refresh of the plan and its targets and actions is now due for the document to remain relevant, which could take place in 2026/27 following completion of the District Carbon Action Plan. In the meantime, the council may wish to select three priority actions linking with, for example, energy efficiency (Action 1), fleet electrification (Action 5), procurement (Target 8). Such priorities could be established through bi-annual SLT and member working groups and in conjunction with the Council Strategy. A further action should explore how software such as Power BI can be used to monitor outcomes from our carbon action plan work including progress to reduce our carbon footprint. This should stream should be implemented in 2025/26.
No.	Observation and implications		
1.3	<u>Overall shortfall in PV uptake in order to complete Target 2</u>		
	The Climate Change Officer has informed us that as of March 2025 there is an overall shortfall in PV uptake needed to generate the equivalent of 20% of Council electricity needs through onsite generation by 2025. Works to install a PV system at Newton Abbot and		

	Dawlish Leisure Centres are currently under construction.		
	To mitigate the shortfall of PV uptake there are considerations being made at installing systems at the Bulking Station and the Multi-Storey Car Park in Newton Abbot, but, these projects are yet to progress due to other matters. The CAP states that by powering buildings with renewable energy it will help to reduce the carbon footprint whilst also lowering energy bills.		
	Recommendation	Priority	Management response and action plan including responsible officer
1.3.1	Explore other options that may be available in order to achieve Target 2.	Medium	This workstream needs to align with the energy hierarchy set out within Target 1 with priority given to increasing energy efficiency and ensuring that existing generation is performing well. We have already established workstreams on energy efficiency and standardising data capture from our existing portfolio of PV systems to provide real time reporting; these workstreams will be prioritised in 2025/26. There is a wealth of experience amongst Devon local authorities who have already explored alternative opportunities for car park solar canopies and stand-alone PV systems on brownfield sites; the council should capitalise on this knowledge to understand what business cases and approaches are most benefit with a likely chance of success. Workstreams to install new PV generation may be prioritised in 2026/27.
No.	Observation and implications		
1.4	<p><u>Target 3 to procure a minimum of 80% of residual electricity demand from renewable energy by 2025 will not be achieved.</u></p> <p>An update from the Climate Change Officer in March 2025 has revealed that in 2023 the renewable energy supply was at 40%, but, there has been no progress made since then.</p> <p>Full Council agreed to renew the existing contract with the existing supplier (LASER) ahead of its expiry in October 2024. The committee also instructed the Climate Change Officer (in consultation with the Executive Member for Climate Change) urging the introduction of the Green Basket product which could provide the option to source up to 100% of the Council's electricity demand from renewable energy generators.</p> <p>The Climate Change Officer has informed that the Green Basket product would be the best route to achieve the target, but, at present, the</p>		

	project has been abandoned. Procuring a higher percentage of residual electricity demand is a lower priority target as it is unlikely to contribute to carbon savings.		
	Recommendation	Priority	Management response and action plan including responsible officer
1.4.1	Investigate other alternatives to the Green Basket in order to achieve CAP Target 3.	Low	It is understood that actions resulting in direct emissions savings, such as heat decarbonisation, fleet electrification, and energy efficiency relating to the council's scope 1 and 2 carbon footprint have greater impact than green energy tariffs; these actions should therefore continue to be prioritised, even if this means that we will miss our 80% renewable energy target by 2025. In the meantime, the council should remain engaged with the Devon Buying Group, which will have collective influence to explore collaborative approaches towards this target. This workstream should be prioritised later in 2026/27.
No.	Observation and implications		
1.5	<u>Target 4 No progress made in relation to offsetting up to 100% of residual electricity demand by 2030.</u>		
	The Climate Change Officer has informed us that no progress has been made against this target due to putting all resource into actions that either have more impact on reducing direct scope 1 emissions or those that have a broader and more immediate community benefit. We understand that once the ongoing heat decarbonisation and energy efficiency projects are complete then attention may perhaps be turned to delivering this target.		
	Recommendation	Priority	Management response and action plan including responsible officer
1.5.1	Start to put measures in place to implement the offsetting of up to 100% residual electricity demand by 2030.	Low	The council's energy supply contracts are due for renewal by October 2028. Should the council renew its energy supply contract for a further four years, then it will need to build in a specification for 100% renewables (as per target 4) in the contract renewal process. Should the council wish to fulfil this objective, the council will need to communicate interest in this product with the Devon Buying Group and energy supplier towards October 2026, with contract options considered in the run-up to October 2028.

No.	Observation and implications		
1.6	<u>Target 6 Work needed in order to achieve a recycling rate of 65% at the main employment sites</u>		
	<p>The current data (2023-24) shows that the Council's recycling content is at 17%. Whilst this area has a small impact on the Council's carbon footprint (1%) it is still an area that requires attention in order to work towards implementation of the target.</p> <p>The Climate Change Officer has informed us that a waste and recycling audit at the main sites is required by the Waste Service in order to determine what measures can be implemented to encourage better waste and recycling behaviours.</p>		
	Recommendation	Priority	Management response and action plan including responsible officer
1.6.1	Resume a regular programme of refuse and recycling audits to assess staff, members and public waste/recycling behaviours.	Low	An action plan will be implemented in 2025/26 covering sites reported within the council's carbon footprint. This will include waste audits and measures to encourage and enable better behaviours including measures to enhance data capture.
No.	Observation and implications		
1.7	<u>Target 8 Limited progress has been made towards achieving a net-zero supply chain emissions by 2050.</u>		
	<p>The CAP states a concerted effort amongst staff and supply chain partners will be required to reduce the carbon footprint (also known as scope 3 emissions). Priority on reducing the Council's scope 1 and 2 emissions is currently underway and will need to be implemented before the pace picks up on targeting emissions outside of the supply chain carbon footprint.</p>		
	Recommendation	Priority	Management response and action plan including responsible officer
1.7.1	Take forward the four-part approach written within the CAP to reduce the supply chain carbon footprint.	Low	See response to 1.1.1.

<p>2. Risk Area Covered: A lack of reporting to Senior Leadership and Members may risk strategic decision-making and the Council’s long-term resilience.</p>	<p>Level of Assurance</p>
<p>Opinion Statement:</p> <p><u>Reporting Target Progress to Senior Leadership (SLT) and Members</u></p> <p>The most recent update on Climate Change activity provided to SLT was when Carbon Literacy Training was rolled out in December 2024. For Members, we have been informed that decarbonisation projects have been taken to Full and Executive Council for signing off. Formal updates on progress against the 11 targets set within the CAP are not formally presented to SLT or Members.</p> <p><u>Member Scrutiny</u></p> <p>The O&S Committee minutes/agendas across the 2024-25 financial year have been reviewed to understand how much Climate Change activity/scrutiny has taken place. An update on Climate Change was given in September 2024 only, which was an Executive Member bi-annual update. Management and the Executive Member have informed us that the amount of challenge is ‘minimal’ with questions normally angled at peripheral issues rather than progress against the targets set.</p>	<p>Fair ☆☆</p>

No.	Observation and implications		
2.1	<p><u>Progress on the targets set within the CAP are not actively reported to SLT and Members.</u></p> <p>Whilst the Climate Change Officer has provided carbon literacy training to SLT and presented projects to Full Council and/or Executive Council, progress on the CAP targets is not formally presented.</p>		
	Recommendation	Priority	Management response and action plan including responsible officer
2.1.1	Develop a mechanism for reporting progress on the CAP targets to SLT/Members.	Medium	See response to 1.2.1.

No.	Observation and implications		
2.2	<p><u>Minimal challenge on Climate Change risk is provided by the O&S Committee</u></p> <p>From review of the agendas of the O&S Committee across the 2024-25 financial year Climate Change has featured once and we have been informed that scrutiny against Climate Change progress is minimal. For example, the Council signed a declaration to be Carbon Neutral by 2025, yet, there has been no challenge against this target.</p> <p>As well as providing more challenge, there is an opportunity for the O&S Committee to perform a self-assessment against the National Audit Office's guide for assessing Climate Change Risk. This paper has been provided to the Climate Change Officer.</p>		
	Recommendation	Priority	Management response and action plan including responsible officer
2.2.1	O&S Committee should provide more challenge on progress against the CAP and complete a self-assessment on challenging Climate Change Risk.	Medium	Currently challenge on progress is provided through Executive Member briefings undertaken on monthly basis with the responsible Executive member for Climate Change and the Service lead. Updates are taken to the committee in a presentation on a biannual. It would be an opportunity for O&S committee to provide focussed challenge on progress against the CAP with the Executive member at these sessions to provide a framework for discussion and also have the ability share successes against the CAP. Actions arising from Self-assessment to be explored with actions arising from 1.2.1. together with reporting of any working groups.

3. Risk Area Covered: Previous audit recommendations have not been implemented increasing the likelihood of intended benefits not being realised.	Level of Assurance
<p>Opinion Statement:</p> <p>Seven recommendations made in October 2022 have been implemented:</p> <ul style="list-style-type: none"> • There was no summary or description of the function and responsibilities of the Lead Member for Climate Council on the Council website despite their key role in encouraging action. This has now been published. • We considered that whilst the Carbon Action Plan (CAP) details the amount of Co2 emissions generated there were perhaps other aspects relating to Climate Change not covered, such as Biodiversity. Actions related to Biodiversity are contained within the Food Land & Sea chapter of the Council’s emerging District Carbin Action Plan. • Work was required to develop carbon reduction pathways for all aspects of the Council’s carbon footprint. It was confirmed that this has been implemented with the development of a credible timeline for achieved net-zero emissions. • A review of the Climate Change risks recorded on SPAR.NET were due. This work has been completed with Officers being content with the scoring of unmitigated and current risk scores. • The CAP mentions the need to identify funding opportunities which should have been reflected in the core Council documents, for example, the Medium-Term Financial Plan. It was confirmed that decarbonisation projects are now included within the Capital Programme. • As part of development of the Carbon Action Plan 2 (CAP2) we recommended the inclusion of a clear Consultation and Engagement Strategy to enable a more systematic approach. It was confirmed that a Strategy has been agreed with the Lead Member and regular meetings are held with the communications team. • The CAP was not visible on the Council website. This has now been published. <p>The remaining recommendations made in October 2022 which are still applicable have been re-reported in the subsequent pages.</p>	Good ☆☆☆

No.	Observation and implications		
3.1	<p><u>Adaption Requirements</u></p> <p>In October 2022 we reported that it is good practice is to consider and take action on Adaptation requirements related to Council infrastructure and services to ensure it is more able to cope with extreme weather events, or excessive heat waves etc. We therefore suggested that there should be more focus on this within plans. Management responded stating they would look to include a further chapter within the CAP covering Climate Change adaption.</p> <p>Since then the O&S Committee's T&F Group have been tasked to start this process which has not yet started. We have attempted to reach out to our Partners to share how they have considered taking action on adaptation requirements. The information we have collected has been passed to the Climate Change Officer.</p> <p>We assess this recommendation as not implemented and remains a 'Medium' priority.</p>		
	Recommendation	Priority	Management response and action plan including responsible officer
3.1.1	The Council should consider how it will take forward Adaptation requirements.	Medium	Priority needs to be given to the District Carbon Action Plan. Adaptation requirements should be explored once this document is in place from 2026 onwards.
No.	Observation and implications		
3.2	<p><u>Risk/Opportunity Register</u></p> <p>In October 2022 we recommended the development of a register to help identify and manage climate change risk which include risks / opportunities to deliver the core and related objectives, but also the risks in not achieving the objectives (Adaptation). This work has not yet taken place with a review of the CAP to be undertaken by the T&F Group (see 2.1).</p> <p>We assess this recommendation as not implemented and remains a 'Medium' priority.</p>		
	Recommendation	Priority	Management response and action plan including responsible officer
3.2.1	Develop and maintain a climate risk and opportunity register.	Medium	See response to 2.1.1.

No.	Observation and implications		
3.3	<u>Climate Change and Carbon Reduction Policy</u>		
	<p>In October 2022 we noted that while the nominal Council objective is to be carbon neutral by 2025, the Action Plan has a target of Scope 1 and 2 emissions by 2030. There may therefore be a member expectations gap between the actual and realistic target (2025 vs 2030). Therefore, we recommended for more clarity to be highlighted within the CAP on the carbon neutral target that is being progressed.</p>		
	<p>The CAP includes a target for all buildings to achieve net zero by 2030 and in April 2023 a report on the fleet has been provided by Energy Savings Trust who have made recommendations to inform the creation of a depot masterplan and detailed business cases for fleet electrification.</p>		
	<p>Since then, the O&S committee has proposed a T&F group to look at Climate Change and Carbon Reduction Policy. This is one of three policies to be developed. The current position is that the District CAP (Separate to the internal CAP1) has a target of working to achieve a net zero district by 2050. The Climate Change Officer has informed us that this information has been shared with the Executive Member but work to develop the Climate Change and Carbon Reduction Policy has not progressed.</p>		
	<p>We assess this recommendation as not implemented but progress has been made reducing the priority from ‘Medium’ to ‘Low’.</p>		
	Recommendation	Priority	Management response and action plan including responsible officer
3.3.1	Work to develop the Climate Change and Carbon Reduction Policy should be progressed by the T&F group.	Low	We have already endorsed the Devon Carbon Plan, which contains a 2050 net zero target, via elected member decision and we have transposed this target into our draft District Carbon Action Plan. The launch of the district carbon plan in 2025 would serve as the best opportunity to promote alignment with the devon carbon plan and amended 2008 climate change act, which both set a target for net zero emissions by 2050. Actions within CAP 1 should be reviewed in alignment with this target thereafter.
No.	Observation and implications		
3.4	<u>Corporate Performance Indicators (PIs)</u>		
	<p>In October 2022 we reported that the Council have some corporate PIs that they report to members which included one related to Co2 emissions. We recommended that the Council should consider maintaining a wider range of performance measures such as website hits,</p>		

	<p>funding secured and spent etc. Management responded by stating they would investigate best practice for PIs and include any new indicators in the revision of the CAP1.</p> <p>Since then, Management have identified a set of measures and are in the process of deciding which ones will be adopted.</p> <p>We assess this recommendation as not implemented, but progress has been made reducing the priority from 'Medium' to 'Low'.</p>		
	Recommendation	Priority	Management response and action plan including responsible officer
3.4.1	Implement and start tracking Corporate PIs.	Low	See response to 1.2.1.
No.	Observation and implications		
3.5	<p><u>Carbon Literacy Training</u></p> <p>In October 2022 we stated that the provision of Climate related training / awareness events are necessary to ensure that officers and members have an understanding and basic awareness of Climate Change issues and how they affect the Council. We recommended that suitable Climate Change awareness training for members and officers should be provided.</p> <p>Management responded in October 2022 advising that they were looking to identify a provider to deliver peer to peer Carbon Literacy Training with a rolling programme being delivered to staff/members. In April 2023 a provider was identified.</p> <p>Since then, the Climate Change Officer informed us that training has been delivered to Senior Management and Departmental Managers. This involved the use of a presentation which included topics such as Greenhouse Gas, Global Impacts, Carbon Budgets and Climate Risk in Teignbridge.</p> <p>The next step is to roll training out to members/staff but this is yet to be scheduled. Different training material will be required for this exercise in order to deliver the key messages.</p> <p>We assess this recommendation as not implemented but progress has been made. This recommendation remains as a 'Low' priority.</p>		

	Recommendation	Priority	Management response and action plan including responsible officer
3.5.1	Roll out Carbon Literacy training to members and staff.	Low	Experience gained from SLT carbon literacy training showed that bespoke training is needed to address the target audience rather than using pre-existing training packs; this will take significant capacity to deliver and should therefore be approached as a partnership project either involving local action groups or district councils delivering similar services. Consider capacity to deliver in 2026/27.

Definition of Recommendation Priority

Priority	Definitions
High	A significant finding. A key control is absent or is being compromised; if not acted upon this could result in high exposure to risk. Failure to address could result in internal or external responsibilities and obligations not being met.
Medium	Control arrangements not operating as required resulting in a moderate exposure to risk. This could result in minor disruption of service, undetected errors or inefficiencies in service provision. Important recommendations made to improve internal control arrangements and manage identified risks.
Low	Low risk issues, minor system compliance concerns or process inefficiencies where benefit would be gained from improving arrangements. Management should review, make changes if considered necessary or formally agree to accept the risks. These issues may be dealt with outside of the formal report during the course of the audit.