Climate Change, Environmental Sustainability and ESG – Chief Executive - 43-2022/23 Final Report May 2024
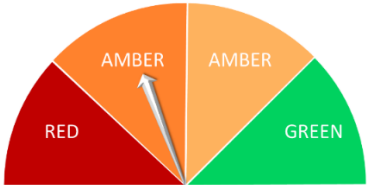
Assurance Opinion:	Number of Actions	
	Priority	**Number**

Some Assurance - Significant improvement in control environment required (one or more of the following)

- Key controls exist but fail to address all risks identified and / or are not applied consistently and effectively
- Evidence of (or the potential for) financial / other loss
- Key management information exists but is unreliable
- System / process objectives are not being met, or are being met at an unnecessary cost or use of resources.

Conclusion: key controls are generally inadequate or ineffective

Priority	Number
High (Red)	2
Medium (Amber)	5
Low (Green)	0
Total	7

Risks Reviewed as Identified in Scope

Risk 1: Governance and reporting frameworks in place around climate change and other ESG priorities are not robust.

Risk 2: The Climate Change Action plan does not support the achievement of a net zero carbon Council by 2030.

Risk 3: Climate change and other ESG priorities are not considered as part of the Council's decision-making processes.

Risk 4: Reporting to the public around climate change and ESG priorities is not open and transparent and is not based on robust and accurate data.

Risk 5: Carbon emission reporting and data collection methodologies are not robust and are not in line with Welsh Government guidance.

Risk 6: Green finance / sustainable investment is not adequately considered in Finance and Treasury Management borrowing and investment decision making.

Audit Background

In Dec 2019 Cabinet Members approved a motion to develop a Climate Change Strategy (CCS), setting key aims and actions for creating a net zero carbon organisation by 2030, supporting declarations made by Welsh Government for the Public Sector. The CCS was approved by County Council in February 2022 and focuses on the changes and impacts that can be made directly by the Council to reduce its own emissions and those of the wider community.

The Council Plan 2021-2023 is driven by six key themes which support our Environmental, Social and Governance ambitions (ESG). These are Poverty; Affordable and Accessible Housing; Green Society and Environment; Economy; Personal and Community Well-Being, and Education & Skills). The Council also supports the delivery of social value through procurement activity and contract management.

The CCS is delivered as a programme of activities coordinated and managed centrally with the input and involvement of Council service areas and external partners. Five Themed Climate Change action plans (CCAP) have been established to capture and monitor progress of actions identified to achieve agreed objectives. Governance and reporting structures have been developed to ensure appropriate progress is made in the delivery of the CCS.

Carbon reporting requirements and data collection methodologies have been developed by Welsh Government and implemented by the Council to measure progress against our net zero target. Carbon reporting also drives funding bids for 'green finance' for those projects which support net zero, environmental sustainability and resilient growth ambitions. In addition, treasury management investment policy is driven by ESG and sustainable investment considerations.

CCS delivery update and carbon emission reduction is reported yearly to Cabinet. The latest carbon emissions update report 2022/23 presented in November 2023 included the following reduction figures as shown in the table below.

Theme	Baseline tCO$_2$e 2018/19	Actual Reduction tCO$_2$e 2022/23	Targeted Reduction 2024/25	Targeted Reduction 2029/30
Buildings	10,747	7,827.6 (27.8%)	35%	60%
Mobility & Transport	6,716	5,517 (17.9%)	50%	80%
Procurement	28,970	18984 (34.5%)	30%	60%

Current performance suggests there is a large amount of work to achieve the 2024/25 and 2029/30 targets, primarily for the Mobility and Transport as well as the Buildings themes.   Recent changes in the data gathering methodology for Procurement figures will also require the revision of the baseline figure for the Procurement theme to assist with establishing new targets.

Detailed carbon reductions vs. yearly agreed targets can be observed in the table below. Source of the data is the FCC Carbon Tracker V1. This is the most up to date information provided at the time of the review.

Progress to 2030 (tCO$_2$e)	Buildings (tCO$_2$e)		Transport (tCO$_2$e)		Supply Chain (tCO$_2$e)	
	Actual	Target	Actual	Target	Actual	Target
Baseline (2018/19)	10747	10747	6716	6716	28970	28970
2019/20	10262	10102	6373	6179	29227	27521
2020/21	9971	9457	5479	5642	25366	26073
2021/22	8543	8812	5504	5104	32446	24624
2022/23	7828	8168	5517	4567	18984	23176
2023/24	0	7523	0	4030	0	21727
2024/25	0	6986	0	3358	0	20279
2025/26	0	6448	0	2888	0	18541
2026/27	0	5911	0	2418	0	16803
2027/28	0	5373	0	1948	0	15064
2028/29	0	4836	0	1478	0	13326
2029/30	0	4299	0	1343	0	11588

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Effective programme and project management is key in enabling the Council to prioritise activities and funding requirements to achieve its strategic objectives by 2030. Actions required need to be clear and precise, and reporting sufficiently detailed to identify where these actions have not been achieved, and the impact of this on the CCS. A review of the CCS is due to take place in 2024/25.

The review focused on the adequacy and effectiveness of the controls in place to oversee programme delivery in line with the objectives set out in the CCS.

Carbon emission data collection and baseline figures were not validated as part of the audit testing. Management advised the Council were part of the Welsh Government pilot in 2018/19 who helped develop the methodology for carbon reduction figures. Data generated at the time for each area is kept and this information has been checked by the Programme Manager- Climate Change and Carbon Reduction against the figures in the carbon reduction tracker utilised to oversee performance. A peer review process is in place. This external quality assurance process has raised a couple data quality issues. The Programme Manager- Climate Change and Carbon Reduction has advised this was due to the loss of staff knowledge and records. Management is reviewing this process to strengthen recording of data for future years in line with the new legislation.

Areas Managed Well

- The CCS has been devised to set out the key aims for the Council in its achievement of Net Carbon Zero by 2030. This has been approved by Cabinet.
- Carbon emission reduction targets have been established for year on year for Buildings, Transport and Supply Chain themes to assist with measuring progress.
- Baseline figures have been established to base the reductions upon. An internal quality control process has been introduced to oversee the accuracy of the annual submission to WG. Denbighshire County Council also conducts a peer review of the data and calculations prior to submission in line with best practice.
- Theme working groups have been formed to work on individual CCP themes and activities.
- Yearly programme updates have been submitted to Cabinet to advise on programme progress.
- Reporting to the public around climate change initiatives is open and transparent.

Priority	Findings and Implications	Management Responses & Agreed Action	Who	When
1 (R)	**Strategic Programme Management** An overall Climate Change Strategic Programme is not in place. Instead, the Climate Change Strategy (CCS) is to be delivered via completion of five Climate Change Action Plans (CCAP) around Buildings, Mobility & Transport, Procurement, Land Use and Behaviour. This project focussed approach can impact on effective programme scrutiny and oversight. Testing identified the following: • As identified in the CCS, there is a known gap of approximately 40% between all actions across the five CCAPs and the Council reaching net-zero emissions by 2030. We are unable to evidence where or the proportion by which this gap manifests in each CCAP. • We are unable to evidence any interdependencies of the five CCAPs to secure the strategic target. • 17 other council strategies have been identified in the CCS with climate change ambitions. However, we are unable to evidence where these actions which relate to other strategies, but which may impact on this strategic programme, are reflected within the five CCAPs. • Testing also identified there is a lack of strategic controls in relation to Budget Management and Funding; Risk Management; and Governance and Reporting which support strong programme management. Specific detailed findings are captured in findings 2, 4, 6 and 7 below. <u>Risk Identified</u> • Ineffective programme management controls may lead to delays in delivery, objectives not being met and/or delivering objectives at an increased cost. Budget Management and Funding; Risk Management; and Governance and reporting frameworks in place around climate change and other ESG priorities are not sufficiently robust.	• CCAP update to carbon reductions and interdependencies between the various plans. • Climate Change Strategy currently under review (12 months). • Data review to ensure carbon reduction ambitions are realistic and agreed targets are achievable. URN 3627	Alex Ellis	30 Sep 2024 31 Mar 2025 31 Mar 2025

Priority	Findings and Implications	Management Responses & Agreed Action	Who	When

2 (R)	**Strategic Funding / Project Costs / Budget Monitoring**
	A climate change strategic budget has not been defined or agreed to identify the level of expenditure required to meet strategic objectives. This is important to ensure all actions have been costed, are financially viable and represent a good return on investment.
	
	Testing identified:
	• The Audit Wales report July 2023 raised a similar finding.
	• High level costings have been established for a small number of activities in two of the five CCPs (Buildings Theme £66m & Transport Theme £1m) to address the findings from the Audit Wales report.
	• Management have not been able to provide the assumptions underpinning these figures and we therefore cannot provide assurance these estimates are accurate nor that the level of carbon reduction to be achieved as a result of this spend is an effective use of resource.
	• These high-level costs were taken to the Environment and Economy Overview and Scrutiny Committee on 5th March 2024. Minutes show 'that the outcome of the Audit Wales report and support action being taken to address its recommendation be noted'.
	• Management advised some of the costings were included as a budget pressure in the latest MTFS (Capital and Streetscene & Transportation). We reviewed this specifically:
	  ○ The method statement provided was dated May 2023 with a pressure of £1.9728m submitted.
	  ○ The figure included in the response to Audit Wales of £1m for the costs of the ULEVs is the lower end of the scale listed in the method statement (£1-£2.857m).
	  ○ An assumption was documented stating the fleet contract would fund the replacement of existing vehicles with ULEVs over the 7-year contract period rather than being funded through external capital grant funding. It is now known that the extension to the fleet contract is no longer a viable solution. It is unclear how the transition of the fleet vehicles to ULEVs will be funded. We are unable to evidence this is sufficiently reflected in the CCAP.
	
	<u>Risks Identified</u>
		• Pembrokeshire County Council calculator was used as the high-level costing tool for buildings. Transport costing was provided by management.
		• Management satisfied costings are accurate as far as they could be, and these will be updated as and when.
		• Nil further action to be taken.
		
		URN3625
			Alex Ellis	N/A

Priority	Findings and Implications	Management Responses & Agreed Action	Who	When
█	• There is a risk programme costs are not fully understood leading to actions included in the CCAP not being delivered due to insufficient funds, ultimately impacting on the achievement of the CCS. • Failure to adequately identify costs at the outset means resources may be wasted in pursuing activities which deliver little reduction in carbon emissions or doing so at increased cost.			
3 (A)	**Green Finance/ Sustainable Investment** We tested to evidence that Green Finance / Sustainable investment is adequately considered in Finance and Treasury Management borrowing and investment decision making and support the Council's environmental objectives. Testing identified: • The Strategic Finance manager advised the Council invests based on their approved counterpart list which is provided by the Council's Treasury Advisors Arlingclose. At the time of testing, a review of the UK Counterparty List for Professional Clients December 2023 provided does not make any reference to green finance/sustainable investment. • Salix Finance provide interest-free Government funding to the public sector to improve energy efficiency, reduce carbon emissions and lower energy bills. Five loans have been secured (total £4.998m) to deliver on a number of green projects. The monitoring of the conditions of these loans is completed by the energy team. Whilst management have advised Salix loans are for CCBu3 and CCBu4, this information is not documented on the CCAP. • A number of other funding sources may be utilised to fund other strategic activities across the Council to deliver the CCS. However, as these have not been documented on the CCAP, we are unable to assess which these relate to or whether any risk to CCS is materialising should the loan conditions not be met. • We are unable to evidence how the Council considers green finance/ sustainable investments as part of their Treasury Management borrowing and investment decision	• Investment update has been provided by Arlingclose in April 2024 - ESG Initiative Signatories. • Treasury Management Strategy 2025/26 to include reference to Green Finance and be presented for approval to Governance and Audit Committee in January 2025. URN3640	Chris Taylor	31 Jan 2025

Priority	Findings and Implications	Management Responses & Agreed Action	Who	When
	making. The Treasury Management Strategy 2023/24 advises 'the Council's ESG policy does not currently include ESG scoring or other real-time ESG criteria at an individual investment level.' It stipulates the Council will prioritise banks that are signatories to the UN principles for Responsible Banking and funds operated by managers that are signatories to the UN Principles for Responsible Investment, the Net Zero Asset Managers Alliance and/or the UK Stewardship Code'. Risk Identified • Green finance / sustainable investment may not be adequately considered in Finance and Treasury Management borrowing and investment decision making.			
4 (A)	**Governance - Member Oversight and Challenge** CCS report and Carbon Emissions update reports are presented to Cabinet and Planning, Environment and Economy overview and Scrutiny Committee, and Climate Change Committee annually as part of the established programme governance. We reviewed these and testing identified the following: • Climate Change Committee terms of reference require the Committee to oversee the delivery of the CCAP, however we are unable to evidence via the meeting reports or minutes how this role is being discharged. • Since the inception of the Committee in November 2022, there has only been one update on the CCAP progress (March 2023). We are unable to evidence committee challenge of the progress of each CCAP. • Carbon Emissions update report and the accompanying appendices do not sufficiently highlight progress made against CCS original objectives, budget and delivery timescales to understand whether the Councils' strategic objectives will be achieved. • Although carbon reductions at theme level are being reported to cabinet, it is unclear which planned activities have led to the reduction and whether this is in line with assumptions. This is especially important where targets have yet to be met.	• Audit report to be presented at June Climate Change Committee and discussion to be had in in relation to changes required to address the risks identified in the finding. • Following the June Climate Change Committee discussion, a full review of the TOR for Climate Change Committee to be complete. URN 3628	Alex Ellis	30 Jun 2024 30 Sep 2024

Priority	Findings and Implications	Management Responses & Agreed Action	Who	When

	• The most recent reduction figures 22/23 (illustrated in the table Page 2) show significant progress is required to meet the agreed carbon reduction targets with only six years remaining to the 2029/30.
	 • We completed a year-on-year analysis (Appendix B).
	     o Mobility and Transport requires a 17% average year on year reduction to achieve agreed target. To date it has demonstrated an average of 5% reduction year on year since the baseline was establish in 2018/19.
	     o Buildings requires a 9% year on year reduction; to date, it has demonstrated an average of 8% reduction year on year since the baseline was established.
	     o Targets for supply chain require adjustment to the baseline due to the change in methodology for this area.
	     o It is difficult to see in the associated CCAPs how the above will be achieved, particularly at an accelerated pace given the approaching due date of 2030.
	 • It is unclear how the performance and risk information within the committee reports support effective scrutiny and challenge of programme/project delivery and risk mitigation. Further information relating to this can be found in the risk management finding 6.
	
	 <u>Risks Identified</u>
	 • Governance and reporting frameworks in place around climate change and other ESG priorities are not sufficiently robust.
	 • There is a risk lack of clarity as to role of the Climate Change Committee in relation to CCAP oversight and delivery. This may result in poor programme governance.			

5 (A)	**Effectiveness of 5 x Themed Climate Change Action Plans (CCAP)** Effective project management requires clarity of output to be achieved; what has / has not been achieved and what corrective action will be taken to bring the project back on track.	• Discussion/agreement at COT regarding the need of officers to attend Climate Change	Alex Ellis	31 Jul 2024

Priority	Findings and Implications	Management Responses & Agreed Action	Who	When
	Here the CCS is delivered via the five CCAPs. Testing identified the following: • SMART actions which support strategic goals and key deliverables to enable effective tracking and reporting against objectives at operational / scrutiny and strategic levels are not consistently in place. • Clear and measurable start and end dates, with key milestones are not consistently in place. • 14% of actions did not have an update at the 22/23 action progress report dated November 2023. • CCAP do not consistently show which actions have been completed, are in progress, or are yet to start. Next steps are not sufficiently detailed to assess their adequacy in helping bridge the gap between current performance and achieve Net Zero Carbon by 2030. • Interdependencies between CCAP have not been identified/highlighted to assist with understanding impact of delays or non-achievement of activities on wider programme objectives • A number of actions within the CCAP are not in the project delivery teams gift to deliver. The most recent updates also suggest that some of the actions may no longer be viable and the impact of this on the overall programme target has not been quantified/escalated as part of dynamic project management. To evaluate whether CCAP are sufficient to help the Council deliver on targets, we further analysed the Mobility and Transport CCAP as it is currently the furthest behind agreed targets. We would note the following: • Four of the 13 actions (31%) within the plan do not have any carbon reduction assumptions associated with them.	meetings and updating respective CCAP. • Quarterly CCAP updates to COT to provide senior management oversight of programme progress and deliverables. • Utilisation of Inphase Project Management module to assist with timely update of action plan delivery progress and tracking of delivery risks. URN 3624		31 Jul 2024 31 May 2025

Priority	Findings and Implications	Management Responses & Agreed Action	Who	When
	• Eight of the 13 actions (61.5%) do not have end delivery dates. • Risk RAG ratings assigned to actions range from a 1 green (negligible impact, rare likelihood) to a 4 yellow (major impact, rare likelihood). • We cannot quantify the RAG ratings assigned to these actions and this impacts on the accuracy of the risk tone provided to Committee. • When added together the actions do not meet the 5373 tCO2e target reduction required. Currently there is a shortage of 2163tCO2e and this would further increase to 2952tCO2e if the technology for HGVs is not available in 2027 to assist with the delivery of CCM6. • Although CCM1 has a carbon reduction figure of 2268tCO2e associated with the action in the CCAP, management have advised no reduction will be observed from the completion of this action. Instead, this represents the 80% theme target reduction as the review of the fleet policy lays the foundation for vehicle use. • CCM1, was due to be completed by April 2023. The most recent update (22/1/24) shows 'No progress as yet. This is awaiting the options review of operational sites. No timescales as yet for the studies.' The RAG rating in the new working group progress tracker is a green 1 which has a negligible impact and a rare likelihood. • The highest carbon reduction action CCM5 (1137 tCO2e) was due to have started this year. Update states 'not much movement and it is awaiting a feasibility report to understand infrastructure. Again, the RAG rating assigned to this action is a green 1 which has a negligible impact and a rare likelihood. • The second highest carbon reduction action, CCM6 (789tCO2e) is not due to start until 2027. • Actions and updates to assess progress are not sufficiently detailed. For example, CCM4- 'Introduce electric vehicles into the recycling fleet', the update states the vehicles are on site and available for service. It is unclear how many vehicles are required to meet the designated reduction (549 tCO2e) and whether all have been introduced.			

Priority	Findings and Implications	Management Responses & Agreed Action	Who	When
	• A number of activities within the plan are outside of the project groups direct control. For example, 'CM13- work with partners to enable greener fleet in the public transport sector (buses, rail, taxis) including Council contracted services such as school transport'. • The way in which the CCAP is structured makes it difficult to evidence that resource has been prioritised to deliver activities which will result in the highest carbon reduction, demonstrate value for money. Risk Identified • Based on the current level of information within the five CCAPs, continued use may not enable the Council to drive and support the achievement of the strategic programme target of a net zero carbon Council by 2030 on time and on budget, this is particularly important where targets are not achieved / progress is stalled.			
6 (A)	**Risk Management** A climate change strategic risk register is not in place to capture, and impact assess all programme delivery risks as well as identify mitigating actions and appropriate escalation from lack of progress at project level. Instead, three strategic risks (RPE11, RPE36, RPE37) and one project risk (RST65) relating to the CCS have been raised in InPhase. Prior to capturing risks on the InPhase system, risks were reviewed as part of Senior Management Team Meetings. We reviewed both. Testing identified the following: • All strategic risks (RPE11, RPE36, RPE37) were outside of target risk score. • Whilst an overall risk update had been provided, all reported nil progress in relation to the mitigating actions identified. • It is unclear how the progress of CCAP delivery (complete / in progress / not started) and their associated risks have been reflected in the strategic risks scoring on InPhase. • We are unclear as to the point and nature of any escalation as well as the adequacy of the mitigating actions given these risks have been outside of target risk for some time.	• Explore InPhase as a tool to oversee programme/project delivery and associated risks. This will form the basis for performance and risk management reporting to all relevant governance forums. • Workshops to be held to identify delivery risks and facilitate mitigation. URN 3690	Alex Ellis	31 May 2025 31 Jul 2024

Priority	Findings and Implications	Management Responses & Agreed Action	Who	When
	We sample tested RST65 in terms of reliability of risk score. • An amber risk rating (possible likelihood and moderate impact) has been assigned to this risk as of December 2023. This is outside of the target risk score. We are unclear how the risk mitigation action listed on InPhase is relevant to the stated risk. • The 22/23 performance data reported for Mobility and Transport suggests the actual carbon reductions are significantly behind the required targets. • The most recent reduction targets (22/23) show a reduction of 17.9% from the 2018/19 baseline. A 50% reduction target has been set for 2024/25 and 80% reduction for 2029/30. • A risk management section is contained within the update to committee reports; however, the information provided does not align with the risk information within InPhase. The narrative within the reports to committee does not seem to reflect the level of risk shown in InPhase (Dashboard illustration). • The risk information provided does not quantify the potential impact of the risks summarised particularly surrounding funding and budget availability. The appendix supplied with the report has a RAG rating assigned to each action, however we are unable to determine how the RAG status reported to Committee have been assigned and whether the RAG rating is adequate. • It is difficult to assess how effective challenge can be performed against current risk reporting within the Committee report. • Lastly, carbon emission reduction data is not reported/reviewed throughout the year to assist with the timely monitoring of progress, risk identification, quantification and mitigating actions identified. <u>Risk Identified</u> • There is a risk that 'failures' regarding delivery within time, budget and expected			

Priority	Findings and Implications	Management Responses & Agreed Action	Who	When
	outcome may not be promptly detected or clearly reported leading to failure to take appropriate remedial action.			
7 (A)	**Other Council Strategies/ Decisions Impacting CCS** The CCS 2022-2030 identifies 17 other council strategies which have climate change ambitions. It is important that programme management are aware of the delivery progress of these strategies and the impacts of these (both positive or negative) on the CCS are understood and monitored. We would note the following: • A formal process is not in place to routinely update the CCS Programme Manager on the delivery of the 17 council strategies identified in the CCS, and the impact of these in achieving the CCS objectives. • Revisions have been made to the Capital Business Case template to include a section on carbon management impact. Completion of this section will require involvement with the Climate Change team. This form is currently not in use and timescales for implementation have not been defined. • A portfolio specific spreadsheet has been devised to capture all strategies, plans and policies which may impact on climate change and to further assist with considering carbon reduction as part of the decision making. At the time of the audit, Planning, Environment and Economy have started collating this information. Timescales for roll out across all portfolios have not been defined. <u>Risk Identified</u>	• Review Capital Business Case template to ensure its fit for purpose (it is clear where actions from other strategies have an impact on the CCS target and when progress is/is not as expected. URN3626 • Portfolio spreadsheets to be agreed at COT which reflect all respective portfolio strategies, plans and policies which may impact on climate change.	Chris Taylor Alex Ellis	31 Aug 2024 30 Nov 2024

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Priority	Findings and Implications	Management Responses & Agreed Action	Who	When
	• In the absence of a coordinated process there is a risk CCS programme management are not aware of the positive or negative delivery progress of other Council strategies with climate ambitions which may impact of on the overall achievement of CCS.	URN3691		

Distribution List	
	Accountable Officer Responsible for the Implementation of Agreed Actions
Neal Cockerton	Chief Executive
Andy Farrow	Chief Officer (Planning, Environment and Economy)
Alex Ellis	Programme Manager - Climate Change & Carbon Reduction
Gary Ferguson	Corporate Finance Manager
Chris Taylor	Strategic Finance Manager
FOR INFO	
Emma Heath	Strategic Performance Advisor

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Audit Priority:

Appendix A

Priority of Audit Finding	
Priority	**Description**
High (Red)	Action is imperative to ensure that the objectives of the area under review are met
Medium (Amber)	Requires action to avoid exposure to significant risks in achieving the objectives of the area
Low (Green)	Action encouraged to enhance control or improve operational efficiency

Audit Opinion:

The audit opinion is the level of assurance that Internal Audit can give to management and all other stakeholders on the adequacy and effectiveness of controls within the area audited. It is assessed following the completion of the audit and is based on the findings from the audit. Progress on the implementation of agreed actions will be monitored. Findings from **Some** or **Limited** assurance audits will be reported to the Audit Committee.

Assurance	Explanation
Green - Substantial	**Strong controls in place (all or most of the following)** • Key controls exist and are applied consistently and effectively. • Objectives achieved in a pragmatic and cost effective manner. • Compliance with relevant regulations and procedures • Assets safeguarded. • Information reliable **Conclusion: key controls have been adequately designed and are operating effectively to deliver the key objectives of the system, process, function or service.**
Amber Green – Reasonable	**Key Controls in place but some fine tuning required (one or more of the following)** • Key controls exist but there are weaknesses and / or inconsistencies in application though no evidence of any significant impact. • Some refinement or addition of controls would enhance the control environment. • Key objectives could be better achieved with some relatively minor adjustments. **Conclusion: key controls generally operating effectively.**
Amber Red – Some	**Significant improvement in control environment required (one or more of the following)** • Key controls exist but fail to address all risks identified and / or are not applied consistently and effectively. • Evidence of (or the potential for) financial / other loss • Key management information exists but is unreliable. • System / process objectives are not being met or are being met at an unnecessary cost or use of resources. **Conclusion: key controls are generally inadequate or ineffective.**
Red – Limited	**Urgent system revision required (one or more of the following)** • Key controls are absent or rarely applied. • Evidence of (or the potential for) significant financial / other losses • Key management information does not exist. • System / process objectives are not being met are being met at a significant and unnecessary cost or use of resources. **Conclusion: a lack of adequate or effective controls.**

Year on Year Reduction Percentages   Appendix B

	Progress to 2030 (tCO2e)											
	Buildings (tCO2e)				Transport (tCO2e)				Supply Chain (tCO2e)			
	Actual	percentage reduction YOY	Target	percentage reduction YOY	Actual	percentage reduction YOY	Target	percentage reduction YOY	Actual	percentage reduction YOY	Target	percentage reduction YOY
Baseline (2018/19)	10,747	N/A	10,747	N/A	6,716	N/A	6,716	N/A	28,970	N/A	28,970	N/A
2019/20	10,262	5%	10,102	6%	6,373	5%	6,179	8%	29,227	-1%	27,521	5%
2020/21	9,971	3%	9,457	6%	5,479	14%	5,642	9%	25,366	13%	26,073	5%
2021/22	8,543	14%	8,812	7%	5,504	-0.46%	5,104	10%	32,446	-28%	24,624	6%
2022/23	7,828	8%	8,168	7%	5,517	-0.24%	4,567	11%	18,984	41%	23,176	6%
2023/24	0		7,523	8%	0		4,030	12%	0		21,727	6%
2024/25	0		6,986	7%	0		3,358	17%	0		20,279	7%
2025/26	0		6,448	8%	0		2,888	14%	0		18,541	9%
2026/27	0		5,911	8%	0		2,418	16%	0		16,803	9%
2027/28	0		5,373	9%	0		1,948	19%	0		15,064	10%
2028/29	0		4,836	10%	0		1,478	24%	0		13,326	12%
2029/30	0		4,299	11%	0		1,343	9%	0		11,588	13%
	Avg 19/20 until 22/23	8%	Avg 24/25 until end of programme	9%	Avg 19/20 until 22/23	5%	Avg 24/25 until end of programme	17%	Avg 19/20 until 22/23	6%	Avg 24/25 until end of programme	10%
			Avg 23/24 until end of programme	9%			Avg 23/24 until end of programme	16%			Avg 23/24 until end of programme	9%