

## Written submission from SEPA

### The Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Order 2015

#### SEPA's commitment to tackling climate change

In 2014 SEPA published *Our Climate Challenge*<sup>1</sup> (OCC), which sets out our work on climate change to 2018. OCC sets out SEPA's commitment to "do everything in its power to help Scotland address climate change to ensure Scotland's environment, economy and communities flourish". OCC identifies four strategic themes that set the direction for our work: (i) acting as a key climate change leader and adviser, (ii) helping Scotland to adapt, (iii) working with Scottish business, and (iv) being an exemplar and educator.

As a designated 'major player' under the public bodies' duties within the Climate Change (Scotland) Act 2009, this places an extra responsibility on us to take a leadership role by demonstrating and sharing good practice and acting as an exemplar that others can learn from.

#### Sustainability Reporting in SEPA

SEPA has reported on its environmental performance every year since 1999. We refer to these as our sustainability reports. Included in these reports are detailed breakdowns of our greenhouse gas emissions arising from energy used in our buildings and from our transport and travel. Our reports also include wider sustainability information covering our performance on matters such as waste reduction and recycling, sustainable procurement, biodiversity and resource use. Since 2011 and the introduction of the public bodies' duties, we have also reported on how we consider we are meeting these new obligations.

Our reports are independently verified to ensure that our reporting is as robust and accurate as possible. Our most recent sustainability report for 2013/14 is available by clicking on the image of the front cover (right).<sup>2</sup> Accordingly, we consider that we have a very mature and comprehensive system of reporting and we are proud of our record of reporting openly and transparently to the highest standards for the past 16 years, including external validation of our reports since 2001.

#### The consultation proposal

We strongly support the Scottish Government's proposal to introduce mandatory 'Climate Change Public Bodies' Duties Reports' for the organisations identified in Schedule 1 to the draft order. SEPA fully agrees with the rationale behind the proposal and we recognise the wider benefits that would arise from its introduction. We consider these will include:

- Promoting greater understanding by public bodies of their own climate change impacts and responsibilities;

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<sup>1</sup> Available at: [www.sepa.org.uk/media/40789/our\\_climate\\_challenge-2014\\_2015.pdf](http://www.sepa.org.uk/media/40789/our_climate_challenge-2014_2015.pdf)

<sup>2</sup> Available at: [www.sepa.org.uk/media/91502/sustainability\\_report\\_2013-2014.pdf](http://www.sepa.org.uk/media/91502/sustainability_report_2013-2014.pdf)

- Increasing transparency and accountability ;
- Enabling public bodies to become wider, exemplary organisations with an ability to further influence their own stakeholders;
- Improving the consistency and format of reporting across public bodies and ultimately improving public sector performance generally in this area; and,
- Perhaps most importantly, providing a stimulus for concerted and co-ordinated action on climate change.

We have worked with Scottish Government and its partners in the development of the new reporting template and we are committed to trialling this as part of our reporting for 2014/15. This, we consider will help the testing and development of the new template whilst also enabling SEPA to become fully familiar with the new requirements in advance of their mandatory introduction. We will ensure that our experiences and findings from conducting the trial are made available to allow refinement and development of the template prior to its mandatory introduction.

### **What will this mean in practice for SEPA?**

Over the past 16 years we have developed our reporting processes, continually enhancing them to reflect changing circumstances. For example we have overhauled our reporting several times to reflect significant changes in the way emissions are calculated by the UK Defra guidance<sup>3</sup> on conversion factors. The introduction of mandatory reporting will therefore be another step in that evolution.

We estimate that there will be some aspects that will be new areas for us to report upon and where we will need to bring into place new evidence gathering to make sure we can report accurately. For example, the reporting template requires us to report on our contributions to measures in the Scottish Climate Change Adaptation Programme. SEPA is identified as contributing to 32 of these and so reporting progress against each of these will require additional work.

By contrast, in other areas, the template is currently simpler than our reporting. For example, the template restricts the full range of Defra conversion factors to a simpler set than SEPA already uses. This simplification may result in the loss of some of the granularity of detail we previously reported as well as affect continuity with historical reporting. However, we recognise that simplification of the factors will help in enabling more consistent reporting in this regard.

### **Support and guidance**

We consider that guidance, including indicative examples, will be helpful to public bodies to allow them to understand and complete the more qualitative sections of the

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<sup>3</sup> The UK Defra compile conversion factors for use in calculating emissions from different sources. Public bodies are encouraged to use these for current reporting. The guidance is at: [Guidance at: www.gov.uk/measuring-and-reporting-environmental-impacts-guidance-for-businesses](http://www.gov.uk/measuring-and-reporting-environmental-impacts-guidance-for-businesses) Conversion factors at: [www.ukconversionfactorscarbonsmart.co.uk/](http://www.ukconversionfactorscarbonsmart.co.uk/)

template. We have contributed to early development of planned associated guidance.

We consider that the first two or three years of reporting should focus on providing support across the public sector to make sure that those with less mature reporting systems are given appropriate time and support to put the necessary processes and systems in place to enable them to report effectively. As an agency with a mature reporting process we would be very happy to assist in this area.