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Dear Convener

SCOTTISH GOVERNMENT'S IMPROVEMENT PLAN ON CLIMATE CHANGE DUTIES

Environmental Standards Scotland (ESS) welcomes the opportunity to give evidence to the Committee on 8 October 2024.

ESS' improvement report concluded that there are significant structural weaknesses in respect of the delivery of local authorities' climate change duties, the support that is available to local authorities to this end and in the reporting and scrutiny of performance. The report contained five recommendations for improvement, four of which ESS was pleased to be able to resolve informally with the Scottish Government, in accordance with the approach set out in ESS' strategic plan. ESS continues to work with the Scottish Government to ensure these four recommendations are implemented in full and on schedule.

During the informal resolution process, ESS welcomed the Scottish Government's commitment to develop and invest in improved methodologies for the reporting of Scope 3 emissions. However, ESS was not assured that, under a continued voluntary system, robust

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reporting of Scope 3 emissions would either be achieved (including within a reasonable timescale) or maintained. Accordingly, ESS decided to issue its improvement report.

Having considered the content of the improvement plan, I have set out ESS' view on the Scottish Government's response to the single recommendation which we were unable to resolve, which concerns the mandatory reporting by local authorities of their Scope 3 emissions.

ESS welcomes the Scottish Government's acceptance of the principle of its recommendation to introduce mandatory reporting of Scope 3 emissions by local authorities. ESS continues to acknowledge the complexity of measuring and reporting Scope 3 emissions and recognises the considerable work that the Scottish Government has done with local authorities and others since the improvement report was issued. ESS welcomes the Scottish Government's intention to mandate the reporting of certain (Group 1) categories of Scope 3 emissions.

The Scottish Government's improvement plan sets out the work that will be undertaken within the next two years to gain a deeper understanding of the methodologies which are required to standardise the recording and reporting of the remaining categories (Groups 2 and 3) of Scope 3 emissions. The improvement plan notes that mandatory reporting of certain categories of Scope 3 emissions will begin in November 2027. The improvement plan notes that work to understand how best to report the remaining categories of Scope 3 emissions will begin in 2025. The improvement report is not clear about the intended timescales for completion of this work and when the Scottish Government anticipates that all categories of Scope 3 emissions will be subject to mandatory reporting.

ESS expects that, following completion of this work, all categories of Scope 3 emissions would become subject to mandatory reporting in accordance with the Scottish Government's acceptance of the principle of the recommendation.

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It is also important to note that, when Scope 3 emissions reporting becomes mandatory, the monitoring body will be able to consider the implementation and effectiveness of the system, and take action where local authorities are not complying with their duties in this connection

In conclusion, ESS welcomes the Scottish Government's acceptance of the principle of mandatory reporting of Scope 3 emissions and the progress that has been made to date. It maintains the position that mandatory reporting of Scope 3 emissions should take place as quickly as possible. Given the work that the Scottish Government has proposed to undertake over the next two years, ESS would expect that mandatory reporting of all Scope 3 emissions relevant to local authorities should begin from November 2027.

Yours sincerely

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