



GEDLING BOROUGH COUNCIL

INTERNAL AUDIT DRAFT REPORT

SUSTAINABLE ENVIRONMENT
SEPTEMBER 2022

LEVEL OF ASSURANCE	
Design	Operational Effectiveness
Substantial	Moderate

IDEAS | PEOPLE | TRUST



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REPORT STATUS LIST

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EXECUTIVE SUMMARY

LEVEL OF ASSURANCE: (SEE APPENDIX II FOR DEFINITIONS)

Design	Substantial	There is a sound system of internal control designed to achieve system objectives.
Effectiveness	Moderate	Evidence of non compliance with some controls, that may put some of the system objectives at risk.

SUMMARY OF RECOMMENDATIONS: (SEE APPENDIX II FOR DEFINITIONS)

High	0
Medium	2
Low	1

TOTAL NUMBER OF RECOMMENDATIONS: 3

CRR REFERENCE:

Risk 12: Failure to react to an environmental incident or malicious act

BACKGROUND:

Climate emergency is defined as a situation in which urgent action is required to reduce or halt climate change and avoid potentially irreversible environmental damage resulting from it. Local government has the ability to make an impact at a local level including greening the council estate, fleet and housing stock by working with housing associations and landlords, as well as working with local industry to help and incentivise them to operate more sustainably.

At the Council meeting held on 20 November 2019, Gedling Borough Council ('the Council') resolved to:

- Join with other Councils and Parliament in declaring a climate emergency
- Set a goal and vision of becoming carbon neutral across Gedling borough by 2030
- Ensure that this work does not just focus on the activity of the Council, but also reaches out to partners and residents to help them reduce their carbon footprint
- Produce a practical and robust action plan to ensure that all councillors and officers are clear what Gedling Borough Council will do to tackle the climate emergency.
- Work with employers in the borough, including businesses, the third sector, charities and the public sector to encourage them to take steps to reduce their carbon emissions and operate in a more sustainable way, and learn from any best practice that they've already put in place
- Work with local MPs to lobby the Government, as well as Labour's front bench and other major political parties to ensure local government is given the powers and funding they need to tackle the climate emergency and make the borough greener.

This commitment is reflected in the Gedling Plan 2020-23, which includes a key priority 'to

promote a sustainable environment'. This is split into four areas, with one of these being to 'promote and protect the environment by minimising pollution and waste and becoming carbon neutral'. Key actions identified within this area are:

- Develop and implement a Carbon Reduction Strategy aligned with key partners across the borough
- Produce and implement a practical and robust borough wide action plan to tackle a climate emergency
- Approve and implement a plan of action to increase levels of recycling and reduce contamination levels and levels of residual waste.
- Promote and support community based 'clean up' initiatives including the seasonal big clean events
- Maintain the Council's commitment as a 'Plastic Clever Council'
- Make arrangements to offer every household one free bulky waste collection every year and provide additional waste collection at Christmas.

The Council works collaboratively with other Nottinghamshire Local Authorities and the D2N2 Local Enterprise Partnership (the LEP) on the Climate Emergency Agenda through the Environmental Strategy Working Group, recognising that the energy, climate and sustainability agenda does not respect Local Authority boundaries. This Group meets on a regular basis utilising a workshop approach that is addressing the challenges laid out in the D2N2 LEP Energy Strategy. Workshop themes include:

- Decarbonisation of leisure centres and other energy intensive buildings
- Improving the sustainability of existing housing stock
- Planning for sustainable new build
- Decarbonisation of fleet vehicles
- Installation of Electric Vehicle infrastructure
- Green procurement and joint investment
- Offsetting and investment in green energy

The Council has service plans in place for each service area, which outline the actions required to achieve the Gedling Plan corporate priorities. The scope of this review was limited to the environment service area service plan.

The Council has stated its target to achieve net zero carbon by 2030. The Council remains in the early stages of planning how they will tackle the climate emergency, however a dedicated Climate Change Officer was appointed in December 2021 and things have since progressed more rapidly, with the Carbon Management Strategy and action plan being adopted in March 2022.

GOOD PRACTICE:

The following areas of good practice were identified:

- **Alignment of the Gedling Plan and Carbon Management Strategy:** The Carbon Management Strategy links to the Gedling Corporate Plan commitment to '*playing our part in tackling the climate emergency and making progress towards meaningful carbon reduction in our borough*' and commits the Council to further addressing the climate emergency. It was developed in response to two actions listed on the Gedling Plan under the Corporate Priority 'Sustainable Environment':
 - Develop and implement a Carbon Reduction Strategy aligned with key partners across the borough
 - Produce and implement a practical and robust borough wide action plan to tackle a climate emergency

There is a section within the Carbon Management Strategy titled 'Our Performance so

far' which references other 'Sustainable Environment' Gedling Plan actions that have already been undertaken. Furthermore, actions listed in the Carbon Management Strategy align with actions in the Gedling Plan that have not yet been completed where carbon management is applicable.

- **Climate Emergency UK:** Gedling Borough Council has been recognised by Climate Emergency UK for its actions and ambitions to tackle the climate emergency with its Carbon Management Strategy. Climate Emergency UK graded each Council across the country on their climate action plans and activities to date across nine key sectors. Gedling, along with Rushcliffe, were graded the highest of the seven Nottinghamshire councils with a score of 46% each. The average score for English Council's was found to be 46%.
- **Monitoring and Oversight :** We reviewed the Environment service plan which contains 15 'Sustainable Environment' actions. These actions are followed up in the form of action reports, achievement reports and performance indicator reports which are reported quarterly to the Overview and Scrutiny Committee and Cabinet. Results are also published on the Council's website. Appropriate discussion and engagement regarding performance was observed at both committees.
- **Climate Change Officer:** The Council's Climate Change Officer came into post in December 2021. The Officer has undertaken numerous environmental activities, including but not limited to developing an events and activities calendar relevant for climate change and engaging with the local community in clean up initiatives. Furthermore, A Climate Change Communications Plan and Communications and Marketing Plan are currently being drafted to help support delivery of Gedling's environmental aims.
- **Environmental Policy:** An Environmental Policy is currently being drafted which aims to enhance the culture at the Council with regards to climate action and help officers to understand environmental responsibilities. The Climate Change Officer met with Heads of Departments on 5 May 2022 to discuss the Environmental Policy and we have seen evidence of positive engagement in a SWOT analysis activity on implementing the policy.
- **Action Plans:** The Council has actions in place within each service area's service plan and within the Carbon Management Strategy itself. The service plan sets out the relevant actions that will be undertaken to meet the objectives in the Gedling Plan for each service area and sub actions they will undertake to meet these. Actions and sub actions are assigned to clear action owners. The Council also have an action plan in place to achieve the goals of the Carbon Management Strategy. The actions included have time-scales and clear action owners but there is scope for further clarity (see Finding 2).
- **Responsibilities:** Responsibilities for actions agreed to achieve the 'Sustainable Environment' Corporate Priority are clearly documented in the Service Plan for the Environment service area and responsibilities for actions to achieve the Carbon Management Strategy are clearly documented in the enclosed action plan. The Council's Climate Change Officer held a meeting with Heads of Departments on 5 May 2022, where a presentation was given on the Carbon Management Strategy. This was aimed to provide clarity on responsibilities for the strategy and we were advised that appropriate buy-in was observed and Heads of Departments approved of allocated responsibilities. Appropriate senior leads have been allocated to the Carbon Management Strategy to take it forward. The Chief Executive is the lead officer and the Leader and Deputy Leader of the Council are the lead councillors. Responsibility for the Strategy itself sits with the Head of Environment.

- **Environmental Sustainability and Carbon Reduction Group:** The Council has an Environmental Sustainability and Carbon Reduction Group consisting of both officers and members which intends to assist with the development and review of the Carbon Management Strategy & Action Plan. We reviewed the minutes from the last three meetings and have seen extensive discussion and oversight of environmental matters at the Council including the Council's carbon baseline, waste & recycling and energy efficiency. An update on the Council's Carbon Management Strategy & Action Plan was given in the last meeting held on 16 March 2022 with a follow up action specified for the 100+ actions from the Action Plan to be put into manageable actions so as they can be delivered.

KEY FINDINGS:

We found:

- **Progress towards meeting Gedling Plan actions:** All actions in the Gedling Plan are required to be completed by March 2023. Despite this, the performance action report for Q3 of 2021/22 indicates progress towards 18 out of 19 (95%) actions for the 'Sustainable Environment' Corporate Priority were at 50% or below, predominantly due to a lack of resources. (Finding 1 - Medium)
- **Carbon Management Strategy- Embedding the net zero carbon agenda throughout the Council:** Not all actions in the Strategy are SMART, and full discussions with key partners identified within the 'action owner' column of the plan across the Council have not been undertaken although they are planned. There is also scope to strengthen the carbon management agenda within decision-making at the Council (Finding 2 - Medium)
- **Corporate Risk Register:** Progress on actions around the risk relating to sustainable environment was not reported on in the risk report reviewed (Finding 3 - Low).

ADDED VALUE

As mentioned above, Climate Emergency UK have graded the Carbon Management Strategy at Gedling Borough Council at 46%. Climate Emergency UK have a scorecard resource which sets out the climate plans at each council and what they have scored in each individual area as well as a feature outlining the best plans of 2021. The Council could consider utilising this resource upon the first annual review of their Carbon Management Strategy to improve any lower scoring areas. We have provided links to these resources below:

[Council Climate Plan Scorecards | Climate Emergency UK \(councilclimatescorecards.uk\)](https://www.councilclimatescorecards.uk/)

[Feature: Best plans of 2021 - Climate Action Plan Explorer \(climateemergency.uk\)](https://www.climateemergency.uk/)

The Council could also consider reviewing their own work against the checklist developed by Climate Emergency UK to identify areas of improvement. We have included this in Appendix I.

CONCLUSION:

The Council has clear ambition and commitment to environmental sustainability which is reflected in the 2020-23 Gedling Plan and the Carbon Management Strategy adopted in March 2022, but is limited by resource constraints.

Since the Climate Change Officer came into post in December 2021, progress has been made to achieve environmental aims with more ideas in the pipeline to improve the culture and subsequent buy-in across the Council. However, the Council should ensure that there are operational plans in place to support the Climate Change Officer's responsibilities.

The Council has clear oversight mechanisms to set and approve environmental aims and to follow up on actions to meet the 'Sustainable Environment' corporate priority. However, the Council should implement further assurance measures to ensure all actions are completed in line with the March 2023 deadline.

We have therefore assessed the systems in place to be of substantial design and moderate effectiveness.

DETAILED FINDINGS

RISK: ACTIONS TO ADDRESS THE 'PROMOTE A SUSTAINABLE ENVIRONMENT' KEY PRIORITY IN THE GEDLING PLAN HAVE NOT BEEN IMPLEMENTED IN LINE WITH THE TIMESCALES PROVIDED, HINDERING THE PROGRESS OF THE COUNCIL IN TACKLING THE CLIMATE EMERGENCY

Ref	Significance	Finding
1	Medium	<p>Progress on action implementation</p> <p>The 2020-2023 Gedling Plan outlines 20 actions in total under four key areas for the 'Sustainable Environment' corporate priority, and the years that these are expected to be undertaken within. These sit within the Environment service plan. Service plans are monitored via quarterly performance indicator reports, action reports and achievement reports which are reported to the Senior Leadership Team (SLT), Oversight and Scrutiny Committee and Cabinet.</p> <p>We reviewed the action plan report for Q3 2021/22 to ascertain whether actions were implemented in a timely manner and appropriately followed up. We found the status for all actions relating to Sustainable Environment were green meaning progress is "on track". One action was fully complete and removed from the action plan. Progress towards 18 out of the remaining 19 (95%) actions was at 50% or below. Seven of the 19 (37%) had a target completion date of 31 March 2022 and are therefore overdue, however two of these were subsequently reported as complete in the 21/22 Annual Achievement report published in April 2022. The remaining 12 actions had a target completion date of 31 March 2023 which is the final year of the three-year Gedling plan.</p> <p>In our discussions with the Head of Environment and Climate Change Officer, we were made aware that funding and capacity were regarded as the biggest barriers to achieving the actions in both the Gedling Plan by March 2023 and the Carbon Management Strategy by 2030. The Council's Climate Change Officer is responsible for researching funding opportunities and, although some opportunities have been identified, these are currently limited in number and the Council has limited capital funds to make progress without these.</p> <p>We are aware that the progress bars used in the action reports are subjective and the Council may have progressed further with actions than the position we reviewed in Q3. However, there is a risk that if the Council do not meet their timescales for actions it will not meet its environmental targets.</p>

RECOMMENDATION:

- a) The Head of Environment should organise a quarterly progress meeting with each responsible action owner on the Environmental Services Service Plan to ensure the actions are progressing and on track to be completed by March 2023, and to understand and address the root cause of any delays. Any actions from other service areas relating to the sustainable environment objective should also feed into this process
- b) The Council should identify further external funding opportunities to help deliver the actions. The Local Government Climate Change Hub offers a wealth of resources including information on upcoming events, relevant publications and notable examples of practice by

other local governments. We have provided the link to the resource below:
[Climate change hub | Local Government Association](#)

c) The Council may want to consider best practice we have noted at another Council, which is to aid with the allocation and planning of required funding, the Council coded actions within its Carbon Management Plan as 'resources identified', 'costs known', 'costs unknown' and where applicable also identified the potential financial return on investment. However, we understand that the Council has limited capacity to undertake this task and may wish to direct resource elsewhere.

MANAGEMENT RESPONSE:

Quarterly Environmental Sustainability and Carbon Management progress meeting with each responsible action owner, Head of Service [HoS], responsible for delivery of the Carbon Management Strategy action plan are planned to ensure the actions are progressing and on track. The first meeting[s] have already taken place and the plan has now been revised by HoS to reflect this. Targets set in the revised action plan will be incorporated in next year's Departmental Service plans and HoS will be held responsible for delivering to them.

We constantly work to identify further external funding opportunities to help deliver the actions. The link to the Local Government Climate Change Hub is noted with thanks.

In terms of the Council coding its actions within its Carbon Management Plan as 'resources identified', 'costs known', 'costs unknown' and where applicable also identified the potential financial return on investment. We will be directing Climate Officer resources to assist HoS in preparing business plans which indicate any ROI where appropriate. But due to current capacity to undertake more than this, the remainder of the delivery of actions in terms of resources, and costs will be down to HoS to deliver.

Responsible Officer: Head of Service, Environment

Implementation Date: March 2023 (Annually until 2030)

RISK: THE COUNCIL'S OPERATIONAL PLANS TO PROMOTE AND PROTECT THE ENVIRONMENT BY MINIMISING POLLUTION AND WASTE AND BECOMING CARBON NEUTRAL ARE NOT SUFFICIENTLY CLEAR, DETAILED AND COMMUNICATED TO STAFF, LIMITING THE COUNCIL'S CLIMATE EMERGENCY RESPONSE

Ref	Significance	Finding
2	Medium	<p>Carbon Management Strategy - Embedding the net zero carbon agenda across the Council</p> <p><u>Action Plan</u></p> <p>The Council has an action plan in place to achieve the goals of the Carbon Management Strategy.</p> <p>We reviewed the action plan to assess whether actions are specific, measurable, achievable, realistic and timebound (SMART) and assigned to clear action owners. We found actions included have time-scales and action owners, but are not all 'SMART' actions. For example, the action 'Run more promotional campaigns to local businesses and householders to encourage everyone to recycle and compost' could be improved to specify how many campaigns and when these will be undertaken and the action 'Work with partners and networks in the borough to support SMEs across all sectors to become more sustainable and low carbon in their operations' is broad and could be improved to state the specific actions required to achieve this.</p> <p>The Climate Change Officer intends to liaise with Heads of Departments over the coming months to discuss how actions they own within the Carbon Management Strategy will be undertaken, as well as ensure actions are achievable and the planned timescales are appropriate. These sessions are also intended to improve actions listed, to provide more detail and aid delivery.</p> <p><u>Embedding the net zero agenda across the Council</u></p> <p>Following these meetings with Heads of Departments, the Climate Change Officer is intending to check in with action owners throughout the year to provide support and ensure progress is being made.</p> <p>As there is an inherent risk of competing corporate priorities the Council needs to ensure this is also considered in the meetings with Heads of Departments as well as how these risks can be mitigated.</p> <p>There is a risk that if the Climate Change Officer does not liaise with Heads of Departments over the coming months to ascertain whether actions in the action plan are achievable and the planned timescales are appropriate or this does not occur in a timely manner, that actions and timescales will not be realistic and progress towards achieving actions in the Carbon Management Strategy will be hindered.</p> <p>Similarly, with regard to ensuring that the carbon agenda is embedded in Council-wide decision making, we are aware that the Council has an environmental section included within any reports to the Senior Leadership Team (SLT) where any environmental risk/benefits need to</p>

be considered. However, an Environmental Risk/ Impact Assessment is not used in decision making and carbon management is not incorporated into the Capital Strategy, which we have seen as best practice in other Councils to ensure most effective use of resources and alignment of Strategies.

There is a risk that if carbon management is not incorporated into decision making processes at the Council that the Council may not achieve its stated environmental targets.

RECOMMENDATION:

- a) Actions should be reviewed to ensure they are SMART
- b) The Climate Change Officer should hold the meetings with the Heads of Service as soon as is reasonably practical. If these meetings are postponed by Heads of Departments, it should be escalated to SLT. This will ensure meetings occur in a timely manner and do not delay the Council in achieving its climate goal
- c) The Council should consider developing an Environmental Risk/Impact Assessment to use in decision making and integrating carbon management into their Capital Strategy to ensure most effective use of resources and alignment of strategies.

MANAGEMENT RESPONSE:

- a) The Action plan in the CMP is currently under review with the HoS and following this will be made as SMART as we are able..
- b) Initial Service Plan setting meetings have taken place with all HoS, who have been asked to take ownership of their relevant actions and embed them into their departmental service plans in the next cycle moving forward.

Following this progress meetings will then be held on a quarterly basis with each responsible Head of Service [HoS] to ensure the actions are progressing and on track to be completed by the various target dates throughout the plan. Happy to escalate to SLT where HoS do not attend going forward.

- c) Happy to adopt this approach.

Responsible Officer: Head of Service, Environment

Implementation Date: December 2022

RISK: THE COUNCIL DOES NOT IDENTIFY RISKS AND OPPORTUNITIES TO THE ORGANISATION WITH REGARDS TO SETTING, APPROVING, AND ACHIEVING ITS ENVIRONMENTAL AIMS

Ref	Significance	Finding
3	Low	<p>Corporate Risk Register</p> <p>We reviewed the Corporate Risk register to ascertain whether 'sustainable environment' risks and opportunities have been identified and prioritised and found that there is one environmental risk included and one risk with environmental actions identified. These include:</p> <ul style="list-style-type: none"> • Risk 11 Reputation: Failure to prevent damage to the Council's reputation • Risk 12 Emergency Planning: Failure to react to an environmental incident or malicious act <p>Risk 11 has a current risk score of B2 Green. '<i>Failure to deliver Carbon Management Strategy and achieve carbon neutral by 2030</i>' is included as a further action, however, the progress with regards to the action, target date, revised date and completed Y/N sections are not filled out in the register.</p> <p>There is a risk that if the Corporate Risk Register is not populated completely with regards to Environmental actions that progress will not be monitored and followed up appropriately and the risk will not be adequately mitigated.</p>

RECOMMENDATION:

The Council should ensure that Risk 11 of the Risk Register is reviewed, and all columns are populated with the necessary information.

MANAGEMENT RESPONSE:

This has now been completed.

Responsible Officer: Head of Service, Environment

Implementation Date: August 2022

APPENDIX I - LOCAL AUTHORITY CLIMATE PLAN CHECKLIST

This Pull-Out Checklist has been created to allow groups and individuals to more easily assess their local authorities action plans. It has been created to be downloaded, printed and used at team meetings.

The Pull-Out Checklist contains every point found in our Local Authority Climate Action Plan Checklist - <https://www.climateemergency.uk/local-authority-checklist/>. We have tried to make each point clear on its own but further analysis, explanation and best practice can be found on the main Checklist.

Section 1. Creating and Presenting the Plan

1.1. Plan Development

Plan Development should:

- Be led by a senior lead officer with a cabinet member/committee responsible for developing and delivering the Plan.
- Start with an honest assessment of the local authority's previous climate action.
- Include strong collaboration within and across the council.
- Identify the existing and additional workforce needed to deliver the Action Plan.
- Be clear about the involvement of third parties.
- Include a statement on how the plan was developed.
- Include strong net-zero targets.
 - Which includes milestones, an implementation plan, and longer-term intent for either maintaining net-zero or going net-negative.

1.2. Community Engagement

During development and as part of its delivery, the Action Plan should:

- Engage a representative cross section of the community.
- Establish collaborative partnerships and secure commitments from different sectors within the community.
- Have an up to date Climate Emergency section of the local authority website that is signposted from the homepage.
- Include a communication strategy.
- Include arrangements for regular updates (minimum once annually).
- The Council celebrates milestones.

1.3. Structure and Delivery

The Action Plan should:

- Have a clear structure.
- Be accessible.

- Present a positive vision of what net-zero, and the journey to it, looks like for the area.
- Set out strategy for item ownership.
- Risk assess actions in the Plan.

1.4. Scope

The goals and responsibilities of the Plan should be clear and realistic. Plans should:

- Present a realistic view of what the local authority can and cannot do.
- Commit the authority to lobbying higher levels of government.
- Acknowledge that climate change is a ‘grand challenge.’
- Ensure that no-one is left behind or disadvantaged unfairly.
- Be clear about the scope of your net-zero target.

1.5. Costing the Plan

The Action Plan should:

- Implement costing mechanisms.
- Build partnerships with other councils when developing a costing strategy.
- Be transparent on the necessary costs.

Section 2. Components of a Strong Action Plan

2.1. Emissions

2.1.1. Measuring and Setting Emission Targets

Plans should:

- Include a Baseline Emission Inventory for Greenhouse Gas Emissions.
- Quantify current GHG emissions for the area.
- Provide a breakdown of Scope 1, 2 and 3 emissions.
- Clearly state science-based GHG emission reduction targets for the whole area.
- Carefully define the terms used.
- Highlight key action areas for emissions reductions.
- Focus on reducing emissions and not simply carbon offsetting.
- Include a recognition of projected population and regional economic activity and the impact on emissions.
- Commit to comparing progress globally.

2.1.2. Co-benefits

The Action Plan should:

- Include the co-benefits in all action areas.

2.1.3. Climate Impacts & Adaptation

Plans should include:

- The implications of climate change for the local area.
- Adaptation actions in every action section.
- The co-benefits of climate adaptation.

2.1.4. Monitoring

Action Plans should:

- Put into place a monitoring system for the revision and evaluation of targets.

2.2. Ecological Emergency

Action Plans should:

- Recognise the impact climate change is having on biodiversity loss and vice versa.
- Acknowledge planetary boundaries.
- Include actions that address the ecological emergency.
- Focus on nature-based solutions for climate mitigation and adaptation.
- Include the ecological impact of climate mitigation and adaptation actions.
- Recognise the ecosystem services provided by habitat within the area.
- Plan to build a circular economy.

2.3. Circular Economy

- Set out current and future waste strategies.
- Plan to build a circular economy.

2.4. Resilient, Socially Inclusive and Healthy Communities

2.4.1. Diversity & Social Inclusion

The Plan should:

- Recognise who climate change will harm most.
- Propose how to focus resources to support vulnerable communities.
- Addresses accessibility and connectivity to key services.
- Ensure under-represented groups will be included.
- Recognise the intergenerational inequity of climate change impacts.
- Recognise and address differing levels of responsibility.
- Include faith communities as allies in the climate response.
- Include the arts sector.

2.4.2. Climate Resilience

The Plan should:

- Help residents prepare for changes in climate and extreme weather.

- Ensure that language used portrays the urgency of the climate emergency.
- Outline how the local authority will support programs that bring people together.
- Risk assess actions in the Plan.

2.4.3. Public Health

Plans should include:

- Public health as a key component across the different action themes.
 - Outline the current and future public health risks in the area.
- A strategy for addressing epidemics and pandemics as part of wider climate actions.
- The public health co-benefits of taking climate action.

2.4.4. Education, Skills and Training

Plans should:

- Include sustained climate training for council staff and councillors.
- Include ongoing climate education for the public as a key component across the different action themes.
- Include support for schools.
- Include how the expertise and research skills of universities will be utilised.
- Identify the retraining of the workforce that is necessary to transform the local economy at the scale and pace needed.
- Identify areas of the workforce that will need to be upskilled.

2.5. Local Authority Commitment

2.5.1. Political Commitment

The Action Plan should:

- Have strong political commitment across all parties.
- Include the wording of the original motion that was passed.

2.5.2. Governance

The Action Plan should:

- Commit the local authority to include the climate and ecological emergencies in all decisions and actions.
- Integrate with and link to existing local authority plans and strategies.
- Set out how the climate emergency will integrate with and impact existing organisational policies, procedures and investments.
 - Set out a plan to divest from fossil fuels.
- Set out how the Council will be accountable for delivering the Plan.

2.6. Delivering the Action Plan

2.6.1. Partnerships

The Action Plan should:

- Identify the key bodies needed to deliver actions.
- Include how the local authority and its leaders will work to influence other bodies.
- Include a plan to support the bodies that Local Authorities have responsibility over.
- Commitment to collaborate with neighbouring and cross-tier local authorities on net-zero strategies and plans.

2.6.2. Funding

The Action Plan should:

- Identify funding for actions.
- Set out the financial return on investment where applicable.
- Set out other (non financial) returns on investment.
- Identify actions that will no longer be supported.
- Focus on taking immediate action where extra investment is not needed.
- Include actions where the UK Government can support the local authority.
- Include actions where respective devolved Governments can support the local authority.
- Identify ways of raising funds.

2.6.3. Timelines and Momentum

Recommendations:

- Set target dates for actions.
- Keep the public informed about meeting/missing targets.
- Recognise the implications of not meeting emissions goals.
- Set out how the local authority aims to maintain momentum and continued support for the Plan.

Section 3: Action Areas

Find recommendations and actions Councils have taken in our separate documents below.

Planning & Land Use

Transport

Buildings, Housing & Infrastructure

Commercial & Industrial

Energy Generation & Heating

Natural Environment & Biodiversity

Agriculture & Food

Waste

Carbon Sequestration & Carbon Capture

Education & Youth

Public Health

Community Resources, Engagement & Place making

Section 4. Resources

Find a list of resources that local authorities used to develop their Plan on our full Checklist - <https://www.climateemergency.uk/local-authority-checklist/>.

APPENDIX II - DEFINITIONS				
LEVEL OF ASSURANCE	DESIGN OF INTERNAL CONTROL FRAMEWORK		OPERATIONAL EFFECTIVENESS OF CONTROLS	
	FINDINGS FROM REVIEW	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION
Substantial	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
Moderate	In the main there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non compliance with some controls, that may put some of the system objectives at risk.
Limited	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
No	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non compliance and/or compliance with inadequate controls.

RECOMMENDATION SIGNIFICANCE	
High	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
Medium	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
Low	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.

APPENDIX III - TERMS OF REFERENCE

PURPOSE OF REVIEW:

This review will provide assurance over governance processes in place to set, approve, and achieve environmental aims.

KEY RISKS:

- The Council do not identify risks and opportunities to the organisation with regards to setting, approving, and achieving its environmental aims
- Sustainable environment commitments in the Gedling Plan are not aligned with the Carbon Management Strategy leading to an unclear and disconnected approach to tackling the climate emergency
- Actions to address the ‘promote a sustainable environment’ key priority in the Gedling Plan have not been implemented in line with the timescales provided, hindering the progress of the Council in tackling the climate emergency
- The Council’s operational plans to promote and protect the environment by minimising pollution and waste and becoming carbon neutral are not sufficiently clear, detailed and communicated to staff, limiting the Council’s climate emergency response
- Monitoring and oversight of management information relating to the sustainable environment key priority in the Gedling Plan is ineffective.

SCOPE OF REVIEW:

The following areas will be covered as part of this review:

- Review the Council’s risk register to ascertain whether ‘sustainable environment’ risks and opportunities have been identified, prioritised and subsequently used to inform the Gedling Plan’s aim of ‘promote a sustainable environment’
- Review the Gedling Plan against the Carbon Management Strategy to identify whether the plan assists the Council in meeting their long-term carbon management strategy
- Review the operational plans designed to implement the Gedling Plan’s aim of ‘promote a sustainable environment and evaluate if:
 - o The Council is clear on how they support delivery of environmental aims outlined
 - o Actions are specific, measurable, achievable, realistic and timebound (SMART)
 - o Assigned to clear action owners
 - o Are appropriately followed up.
- Review management information and evidence of monitoring and oversight of key performance indicators relating to the effectiveness of the operational plans to implement the Gedling Plan aim to ‘promote a sustainable environment. We will review:
 - o Roles and responsibilities for executing the Gedling Plan aim to ‘promote a sustainable environment’ and ensure they are clearly defined, documented, and communicated
- Review performance reports and the last three sets of Cabinet, Overview and Scrutiny Committee, and the Senior Leadership team meeting minutes, where performance is reported, to confirm that performance of the sustainable environment priority is monitored appropriately at the Council.

However, Internal Audit will bring to the attention of management any points relating to other areas that come to their attention during the course of the audit. We assume for the purposes of estimating the number of days of audit work that there is one control environment, and that we will be providing assurance over controls in this environment. If this is not the case, our estimate of audit days may not be accurate.

FOR MORE INFORMATION:

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The matters raised in this report are only those which came to our attention during the course of our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The report has been prepared solely for the management of the organisation and should not be quoted in whole or in part without our prior written consent. BDO LLP neither owes nor accepts any duty to any third party whether in contract or in tort and shall not be liable, in respect of any loss, damage or expense which is caused by their reliance on this report.

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