



The Scottish Parliament
Pàrlamaid na h-Alba

Net Zero, Energy and Transport Committee

Richard Leonard MSP
Convener
Public Audit Committee

06 June 2025

Dear Richard,

Feedback on the Auditor General for Scotland's draft work programme

Thank you for your letter of 12 May 2025 inviting feedback on the Auditor General for Scotland's draft work programme, which the Committee considered at our 3 June meeting. We appreciate that the Auditor General, while independent of the Parliament, welcomes feedback from Parliamentary Committees to help him devise a programme that can support Parliamentary scrutiny.

We agreed to highlight several points: on planned audit work to March 2026 and on priorities for 2026/27 and beyond.

Planned audit work to March 2026

Climate change lessons learned:

We welcome this planned work, which complements the work the Committee undertook in May 2024 on [Scottish Government climate change and environmental governance stocktake](#), which itself built on the [Public Audit Committee's consideration in May 2023](#) of Audit Scotland's work on how the Scottish Government is set up to deliver climate change goals. It also complements the preparatory work that the NZET Committee has undertaken on the forthcoming Climate Change Plan through its [correspondence with Audit Scotland and other bodies](#) on what a 'good' Plan would look like from an auditing perspective.

We note that this work will not involve new audit work but will collate judgements and recommendations from four years of Audit Scotland work to identify cross-cutting judgements and learning. It may be helpful if within this, the Auditor General could draw out judgements and learning relevant to delivery capability in the public sector, including local government. Our [January 2023 report on local government and net zero](#) praised what some councils had achieved despite strained resources and a lack of strategic powers but said that "the main conclusion of this report is that Councils need more help". We called:

Contact: Net Zero, Energy and Transport Committee, The Scottish Parliament, Edinburgh, EH99 1SP. Email netzero.committee@parliament.scot. We welcome calls through Relay UK and in BSL through Contact Scotland BSL.

- for the Scottish Government to provide a comprehensive roadmap for delivery of net zero in key areas: one that also gives Councils far more certainty than they have at present about the roles they are to play;
- for the Scottish Government to create a local government-facing "climate intelligence unit" to provide specialist help to Councils in areas where in-depth specialist knowledge is lacking;

It would be good to have an informed and independent perspective, such as Audit Scotland can provide, of what progress has been made in such areas.

It may also be helpful if, once the draft Climate Change Plan is published, the Auditor General could also consider to what extent it will provide an effective and transparent framework for audit in the next Session and beyond.

Building resilience to flooding:

We note that an element of this work is to examine how well public bodies are working together and with local communities to build resilience to flooding in communities, and how well placed and resourced they are to meet the scale of future challenges, and welcome this.

We would also welcome the Auditor General specifically considering the role of nature in improving resilience to flooding, and as part of this consider the take-up and effectiveness of key nature-based funds such as the £65m Nature Restoration Fund and the £250m Peatland Restoration Fund, especially in view of evidence we have noted this session of practical barriers to accessing these funds.¹ This would complement [work that NZET undertook in March 2023 in relation to COP15 outcomes](#) and our [ongoing interest in natural capital finance](#), which we would hope to revisit before the session ends.

It would also be of interest to the Committee if the Auditor General's work included considering any co-benefits delivered from nature-based approaches to flood resilience, such as biodiversity, water quality and access to nature. If the Auditor General considers nature funding to be outwith the remit of this work (which we note is already underway), the Committee would be grateful if he could consider it as a future strand of work.

Priorities for 2026/27 and beyond

Public funding on community-led climate action:

The Committee would be interested in audit work of the Scottish Government's funding and support of a regional approach to climate change action. This could include [regional community climate action hubs](#), which the Scottish Government supported with up to £5.5 million in 2024-2025, as well as previous programmes, including the Climate Challenge Fund, delivered by Keep Scotland Beautiful, which and ran from 2008 until 2022, providing over £110 million to 1150 projects.

¹ E.g. [Official Report](#), 3 October 2023, col 14-15

This area relates to two of the Auditor General's six themes: environmental sustainability and climate change, and people and communities. Audit work in this area would complement the work of the [People's Panel on Climate Change](#), commissioned by the NZET Committee in 2024, which made recommendations about funding for community climate action, as well as our work scrutinising public engagement aspects of the next Climate Change Plan.

Climate change adaptation and biodiversity:

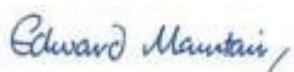
We note the Auditor General wants to build on previous work in environmental sustainability and climate change, and forthcoming work on resilience to flooding, to help maintain focus on climate change response and adaptation. Owing to pressures on our schedule arising from our broad remit and referred work, adaptation has not been a significant strand of the Committee's work in this session, which is regrettable. Whilst the Auditor General's role is of course distinct from that of a Parliamentary Committee, this is an area where his scrutiny would therefore be welcomed and could help feed into the Committee's legacy report for the end of this session.

We would be interested in audit work considering, for example, whether policy and funding for climate change adaptation and biodiversity actions have delivered outcomes for people and communities, and made the best use of resources for planning, implementation, monitoring and finance.

It may be interesting to take a place-based case study approach to audit work in this area: for example, briefing work on the value for money of the public response to the Esk catchment floods and the associated impacts on communities. A place-based approach to audit on adaptation would relate to two of the Auditor General's themes: environmental sustainability and climate change, and people and communities.

I hope these comments are helpful.

Yours sincerely,

A handwritten signature in blue ink that reads "Edward Mountain".

Edward Mountain MSP
Convener