

# Measuring a local authority's carbon footprint to help deliver climate action plans

12 November 2021

CIPFA\

**ADEPT**  
Association of Directors of  
Environment, Economy, Planning & Transport

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The Chartered Institute of  
Public Finance & Accountancy

# Evolving climate accountability:

## A global review of public sector environmental reporting

## Our research

- **International overview of environmental sustainability reporting practices in the public sector**
  - Aim to identify current practices, issues, challenges and opportunities
- **Four streams of activity**
  - electronic survey
  - roundtable discussions
  - expert interviews
  - literature review

*“Carbon is carbon – the planet doesn’t care who produced it”*

## Overview

- Extent and nature of public sector activities are critical to the achievement of climate objectives
- Information can be used to inform decisions to deliver better outcomes.
- Public sector can provide leadership and demonstrate accountability.

*“If sustainability reporting is not mandatory, and not audited, it’s really not worthwhile.”*

# Global landscape - public sector sustainability reporting

- **Multitude of frameworks – none specific to public sector**
  - Prioritise harmonisation and alignment of standard setting arrangements
- **Public sector entities should start sustainability reporting**
  - Will be a process of evolution, so need to start sooner rather than later!
- **Voluntary reporting is more common, but view that reporting should be mandated**
  - Organisational commitment essential to drive take-up

## Benefits of sustainability reporting, according to respondents (%)



# Preparing sustainability reports

## Public sector sustainability reporting is in its infancy

- **Challenges include:**
  - Lack of data, accepted framework and political support
  - Act of reporting can provide impetus to address challenges
- **Little consistency in the choice of framework**
  - Similarity in content
  - Majority producing reports had established sustainability objectives

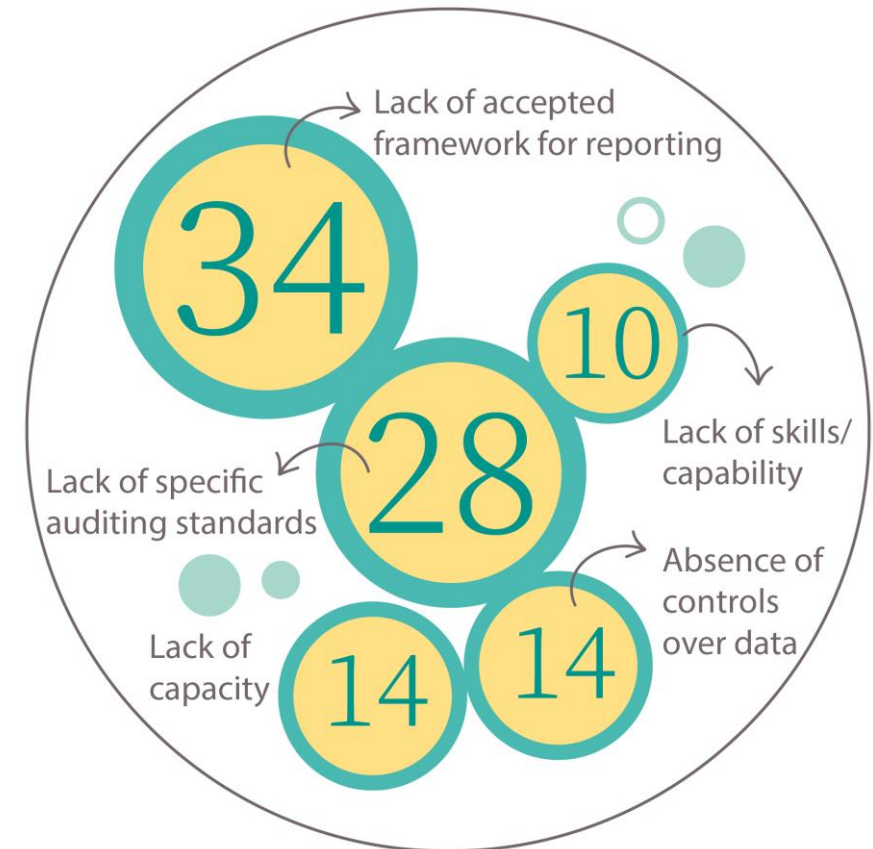
## Main purpose for preparing a sustainability report (%)



# Assurance and accountability

- **Assurance essential to credibility of sustainability reports**
  - To mitigate risk of 'green-washing'
- **Audit of reports is not common – 25% of those preparing reports**
  - Concern re immaturity of reporting
  - Lack of audit standards and accepted framework most cited reasons
- **Parliamentary oversight as catalyst for driving demand/uptake**

## Challenges in auditing sustainability reports (%)





# Capacity, capability and communication

- **Staff capacity and capability identified as a key enabler**
  - Broad skillset – need for multi-disciplinary teams
- **Reporting is not mainstream**
  - Majority using only single channel of communication (website)
- **Integration with other forms of reporting is not common**
- **Key role for finance profession in ‘non-financial’ sustainability reporting**

## 7 areas for development

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1. Clarity on definition and scope of sustainability reports

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2. Accelerating alignment and harmonisation of existing frameworks and standards

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3. Commitment to public sector sustainability reporting

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4. Prioritising the development of the broad skillset and expertise needed

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5. Recognition of the key role of assurance

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6. Integration with wider forms of reporting

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7. Promoting and strengthening institutional arrangements for scrutiny

This research is the tip of a very large iceberg for the public sector. It provides a baseline from which the evolution of public sector sustainability reporting can be measured. There is much to do in the public sector to turn these green shoots into more a robust and consistent approach sustainability reporting.



## **View online**

[https://insights.cipfa.org/  
evolving-climate-accountability](https://insights.cipfa.org/evolving-climate-accountability)

# Jo Wall Strategic Director Local Partnerships



# GREENHOUSE GAS ACCOUNTING TOOL

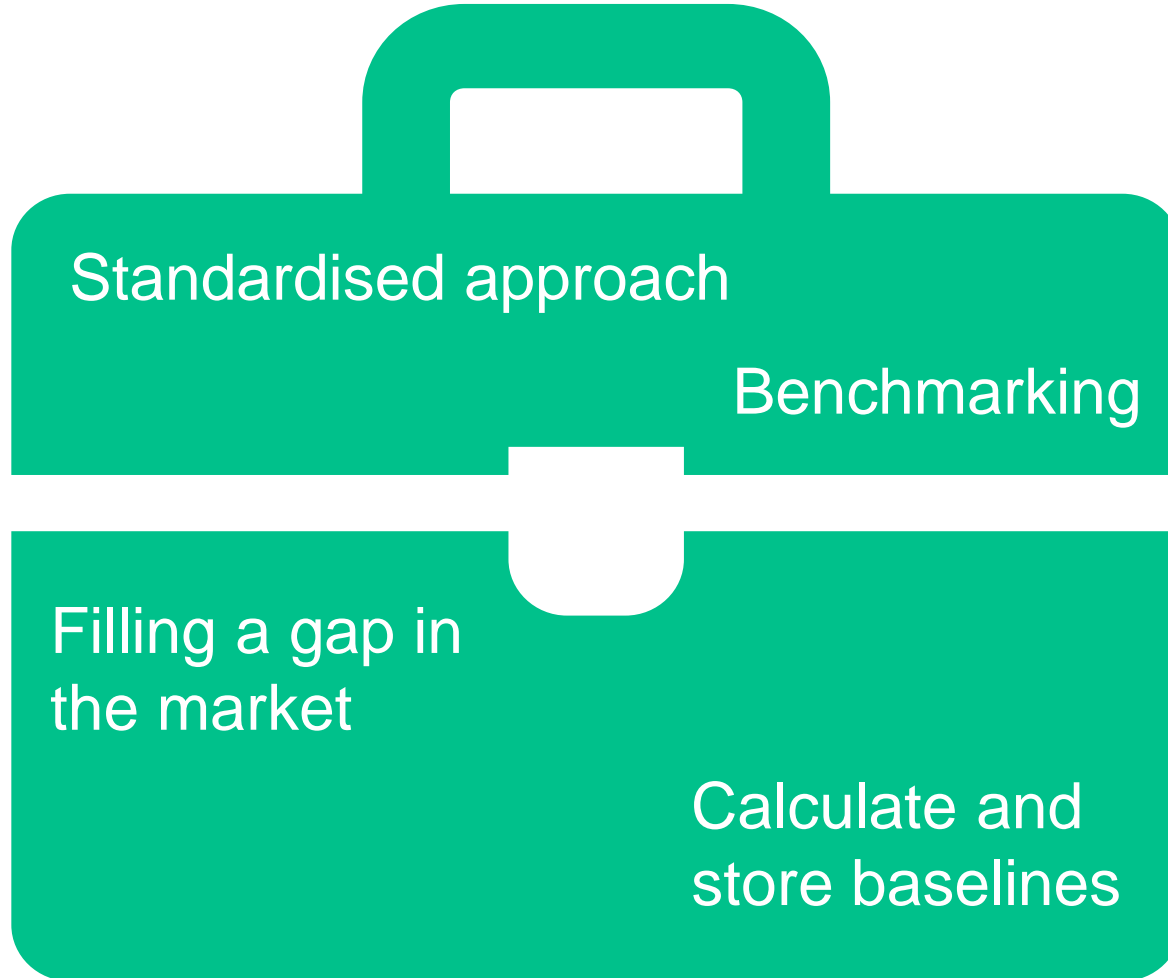


**Jo Wall**, Strategic Director, Local Partnerships

16/11/2021

# The Greenhouse Gas Accounting Tool

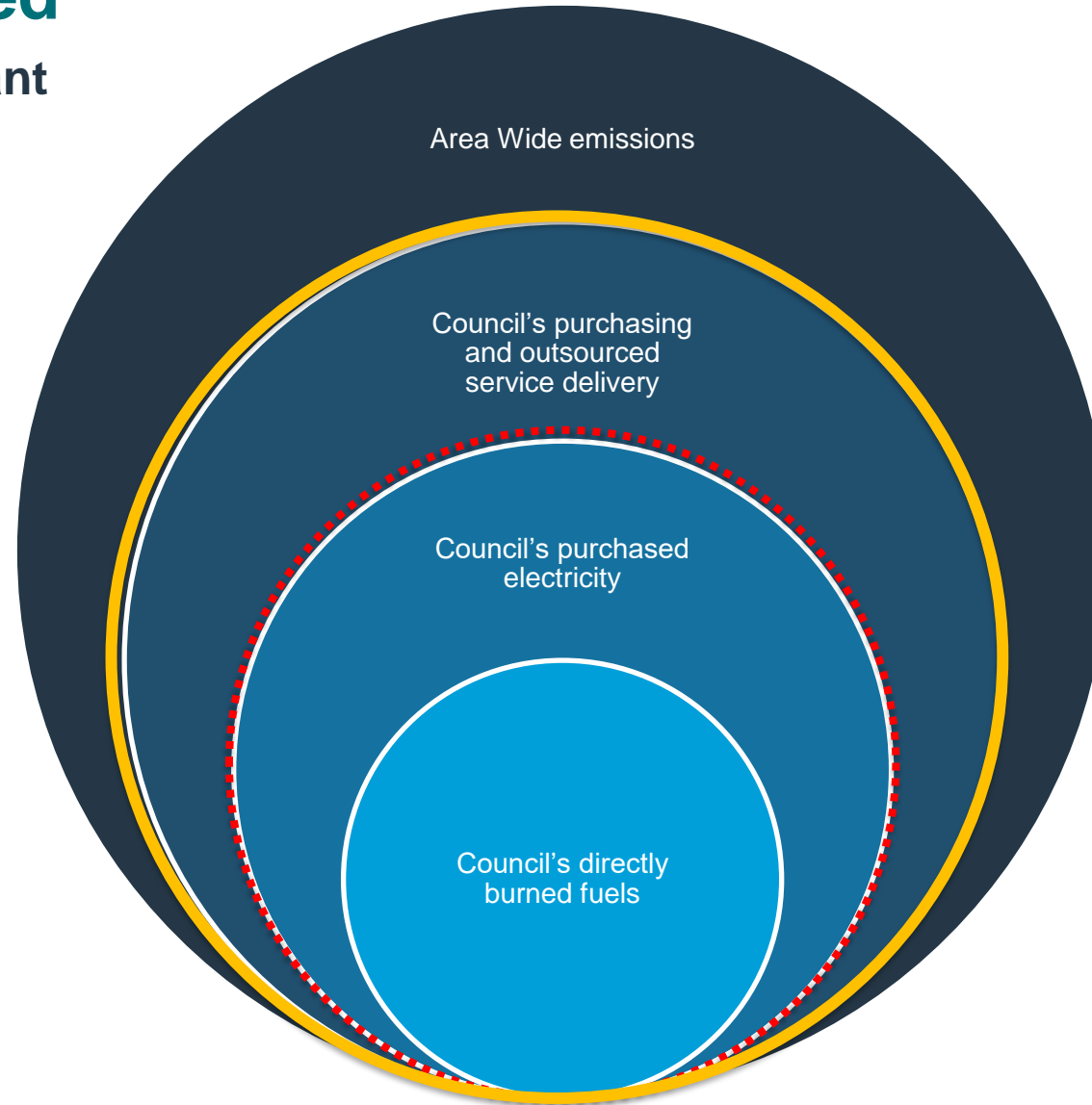
WHY?



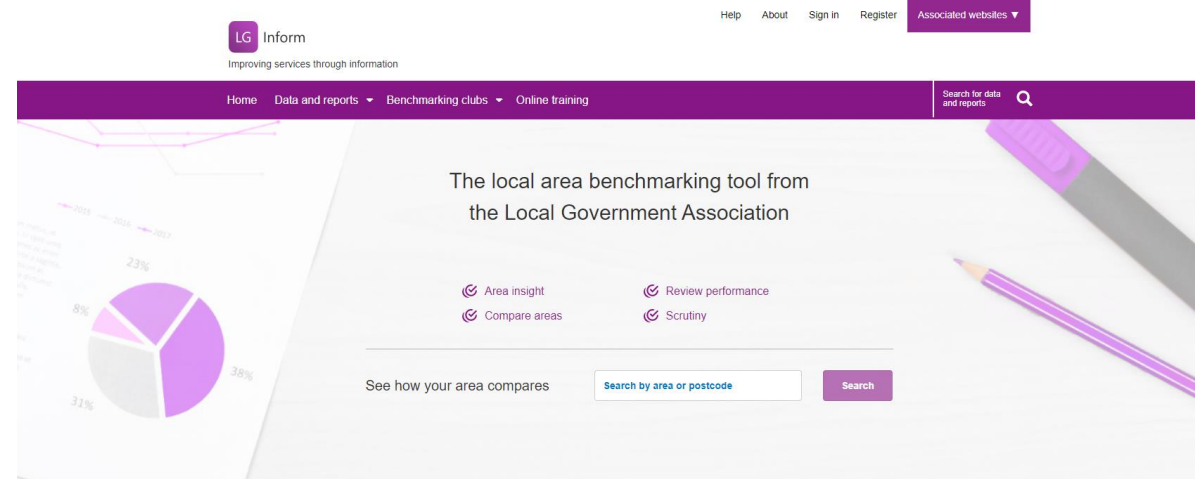
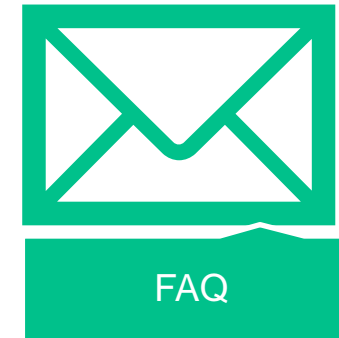
Department for  
Business, Energy  
& Industrial Strategy

# What is included

Disclosure is important



# GHG Accounting Toolkit – Progress Updates

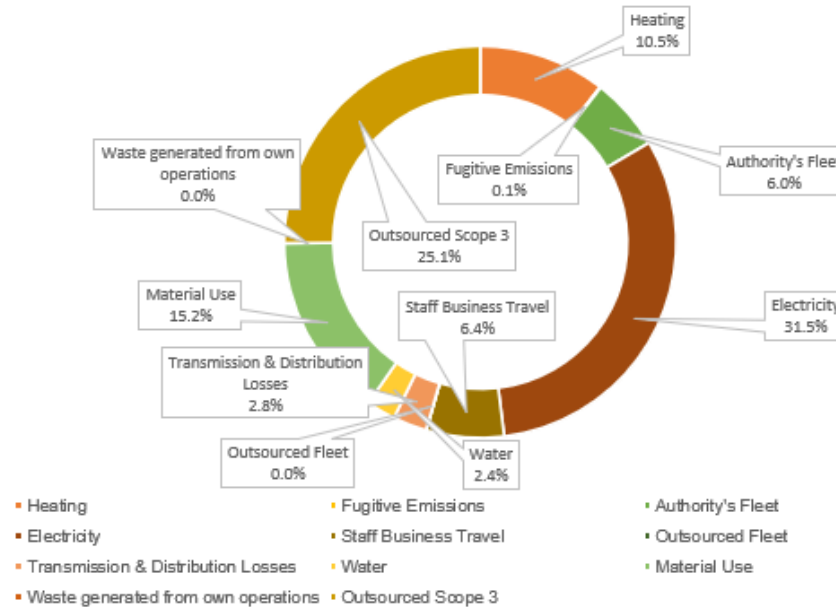




# How the Greenhouse Gas Accounting Tool can help

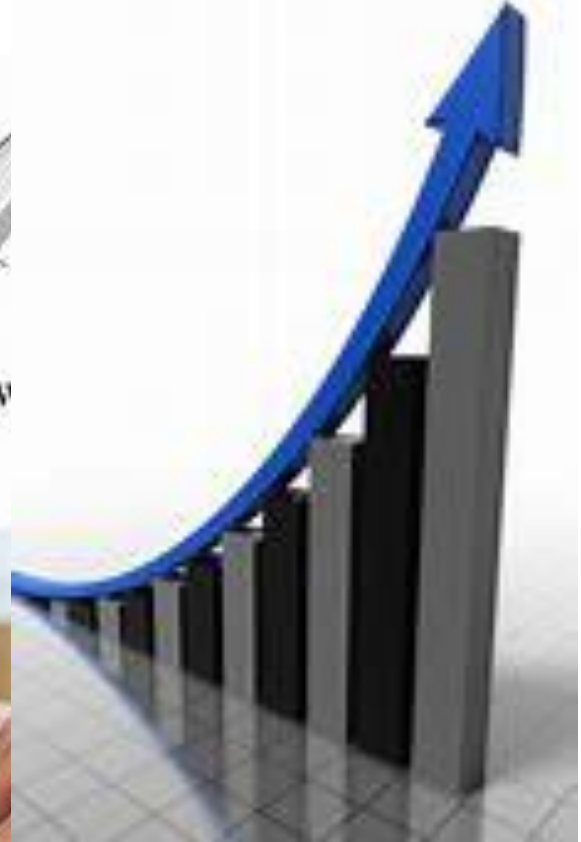
## Summary

Scope	Emissions Type	Emissions (tCO <sub>2</sub> e)	Percentage of Total Emissions
Scope 1	Heating	917.94	10.5%
	Fugitive Emissions	6.75	0.1%
	Authority's Fleet	524.69	6.0%
Scope 2	Electricity	2,760.29	31.5%
Scope 3	Staff Business Travel	560.02	6.4%
	Outsourced Fleet	2.37	0.0%
	Transmission & Distribution Losses	244.99	2.8%
	Water	210.50	2.4%
	Material Use	1,335.21	15.2%
	Waste generated from own operations	0.00	0.0%
	Outsourced Scope 3	2,198.46	25.1%
<b>Total Emissions</b>		<b>8,761.22</b>	<b>100%</b>



# Addressing actions to priorities

Clarity and focus on pace



# What type of information is required?

Activity	Consumption Units (Please Select)	Year	Consumption	Conversion Factor	Emissions (tCO <sub>2</sub> e)
Natural Gas	kWh (Gross CV)	2019-20	10,000	0.184	1.84
Burning Oil - Kerosene	kWh (Gross CV)	2019-20		0.247	Enter Consumption Figure
Gas Oil	kWh (Gross CV)	2019-20		0.257	Enter Consumption Figure
Wood Pellets	kWh (Gross CV)	2019-20		0.016	Enter Consumption Figure

Activity	Consumption Units	Year	Consumption	Conversion Factor	Emissions (tCO <sub>2</sub> e)
Building Use	kWh	2019-20		0.256	Enter Consumption Figure
Streetlighting	kWh	2019-20		0.256	Enter Consumption Figure

Activity	Consumption Units	Year	Consumption	Conversion Factor	Emissions (tCO <sub>2</sub> e)
Water Supply	Cubic Meter	2019-20		0.344	Enter Consumption Figure
Water Treatment	Cubic Meter	2019-20		0.708	Enter Consumption Figure

Activity*	Consumption Units (Please Select)	Year	Consumption	Conversion Factor	Emissions (tCO <sub>2</sub> e)
Engine sizes below are for indicative purposes only					
Small diesel car ≤ 1.7 litre	Litres	2019-20		2.594	Enter Consumption Figure
Medium diesel car, 1.7 - 2.0 litre	Mi	2019-20		0.275	Enter Consumption Figure
Large Diesel Car > 2.0 litre	Mi	2019-20		0.337	Enter Consumption Figure
MPV - Diesel	Mi	2019-20		0.291	Enter Consumption Figure
Diesel van Class I (up to 1.305 tonnes)	Mi	2019-20		0.241	Enter Consumption Figure
Diesel van Class II (1.305 to 1.74 tonnes)	Mi	2019-20		0.313	Enter Consumption Figure
Diesel van Class III (1.74 to 3.5 tonnes)	Mi	2019-20		0.447	Enter Consumption Figure

Consumption Units  
Please select whether  
Fleet data is reported in  
Miles or Litres

# Affordability

Act at Scale and Pace

Coming Soon



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# Ariane Crampton Head of Climate Programme Wiltshire Council

# Questions and discussion