



Approaches to achieving net zero across the UK



FOREWORD BY THE FOUR AUDITORS GENERAL OF THE UK

Foreword

The United Nations describes climate change as the defining issue of our time. We are already seeing the impacts worldwide, and on our environment, people and infrastructure here in the UK. Left unchecked, these impacts will only increase.

The UK government and devolved governments have passed legislation committing to achieving 'net zero' greenhouse gas (GHG) emissions by 2050 at the latest. In its recent progress report to the UK Parliament (June 2023), the Climate Change Committee (CCC) said its "confidence in the UK meeting its medium-term targets has decreased in the past year". Current pressures on public finances and the rising cost of living present challenges to making progress towards the 2050 target, but failing to slow down climate change and prepare for changes in our climate is likely to impose a heavy cost on future generations. Meanwhile, the risks of waste, escalating costs, and projects failing to deliver significant environmental benefits are high. However, if planned and delivered effectively, investment in tackling climate change can also help governments realise wider policy goals.

The scale and complexity of the challenge is colossal, and the consequences of climate change do not respect boundaries. The UK government and devolved governments will increase the likelihood of achieving their climate policy goals if they learn from each other and collaborate where their objectives align. This is also why external scrutiny is critical. The four audit offices across the UK will work individually and together to scrutinise progress towards net zero, drawing links across organisational boundaries, interrogating financial data, and considering how efficiently and effectively public money is spent to achieve these goals.

Through our regular engagement, and drawing on the lessons from previous audit work, we can speak with authority to our legislatures and public services on progress, what is working, and where the risks lie. Our access rights and independence mean we can shine a light on how net zero delivery works in practice, reporting without 'fear or favour'. Auditors are also well placed to consider how finance teams in the bodies we audit navigate climate risk and respond to developments in financial reporting standards.

Building on our work to date, we have come together to produce this joint report for all those with an interest in this topic and to inform public debate. The report summarises the current emissions profile and the powers, responsibilities, commitments and delivery arrangements for the net zero agenda across the UK.

Our audit offices are each making their own net zero commitments and we will continue to share knowledge and experience and explore opportunities for further joint working on this crucial topic that we expect will feature strongly in our work programmes over the coming years.



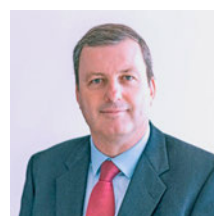
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ABOUT THE REPORT



About the report

1 This report is a joint piece of work between the public audit offices of the four UK nations – Audit Scotland, Audit Wales, National Audit Office and Northern Ireland Audit Office – and has been produced with engagement from each respective government or administration. It sets out the UK and devolved governments' legislation, policy, strategy, governance and monitoring arrangements, relevant to achieving net zero GHG emissions.

2 This work has several aims:

- To set out how the responsibilities and powers for achieving the net zero target are split between the UK government and each of the devolved governments.
- To provide insight and stimulate public discussion on each UK nation's overall approach to achieving net zero.
- To support the scrutiny of governments' arrangements to achieve net zero.
- To lay the foundations for potential further work on climate change by the UK's public audit offices.