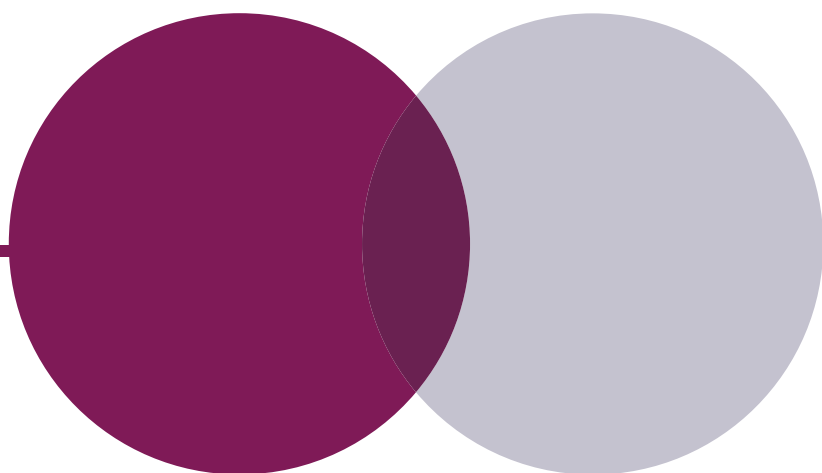




National Audit Office



Environmental Policy statement

STATEMENT

by the
National Audit Office

JULY 2024

We are the UK's
independent
public spending
watchdog.

We support Parliament
in holding government
to account and we
help improve public
services through our
high-quality audits.



National Audit Office

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report in an alternative format
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enquiries@nao.org.uk


The National Audit Office (NAO) scrutinises public spending for Parliament and is independent of government and the civil service. We help Parliament hold government to account and we use our insights to help people who manage and govern public bodies improve public services.

The Comptroller and Auditor General (C&AG), Gareth Davies, is an Officer of the House of Commons and leads the NAO. We audit the financial accounts of departments and other public bodies. We also examine and report on the value for money of how public money has been spent.

In 2020, the NAO's work led to a positive financial impact through reduced costs, improved service delivery, or other benefits to citizens, of £926 million.

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This guide covers your rights under the Local Audit and Accountability Act 2014, which applies for the audit of accounts for 2015-16 onwards.

Environmental Policy Statement

It is the National Audit Office’s (NAO’s) aim to be an exemplar organisation and manage our operations in the most environmentally responsible manner, to comply with the applicable environmental legislation and with any other requirements necessary, in relation to the environmental aspects of our organisation. In addition, it commits to be a net zero carbon organisation for our estate by 2029, by cutting our greenhouse gas emissions to as little as possible and balancing the remainder using the most appropriate available technologies such as carbon sinks which remove carbon dioxide from the atmosphere.

The NAO is committed to addressing sustainability through its audit work. We will address sustainability issues where relevant in our value for money work and provide relevant support to select committees such as the Environmental Audit Committee.

The NAO Board approves our Environmental Policy for our operations, which is realised through the statements and procedures referenced in the environmental policy manual. The environmental policy ensures that the documentation is appropriate to the nature, scale and environmental impacts of our activities and includes a commitment to continuous improvement and the prevention of pollution.

We shall assess and consider the environmental impact of all our activities at planned intervals and use the environmental management system to provide a framework for the setting and reviewing of environmental objectives and targets, to help support our continuous improvement. The NAO will comply with all environmental legislation and competent people have been appointed to advise upon and ensure compliance with their requirements.

Whilst accepting their individual and collective roles in providing environmental management leadership to our organisation, the Board has appointed Rebecca Sheeran as the Executive Director and Board member with particular responsibility for environmental risk management issues.

This policy is documented, implemented, maintained and communicated to all employees and contractors working on behalf of the National Audit Office through regular training of our environmental responsibilities.

To ensure staff and public awareness of this policy statement, it will be displayed in a prominent position on our internal and external websites.

Gareth Davies,
Comptroller and Auditor General
July 2024

ENVIRONMENTAL POLICY

Scope of Policy

This policy applies to all parts of the NAO and covers the immediate impacts of our activities and policies as well as the broader impact of our audit work.

This policy will be revised and updated as necessary to take account of any legal, technological, managerial, process or related developments.

About the NAO

The NAO is an independent public body that helps Parliament hold the government to account for the way public money is spent. Our public audit provides assurance to Parliament and adds value to government by supporting its drive to improve public services. Our work informs the scrutiny of government through parliamentary select committees, particularly the House of Commons Committee of Public Accounts, as well as the House of Commons Environmental Audit Committee.

We have two offices, one in London and one in Newcastle, with around 900 full time equivalent employees.

We have assessed the environmental aspects of our activities over which we have an influence and use this to inform the setting of objectives and targets. We will review this aspect assessment in the event of significant relevant changes.

Environmental Commitments

We are committed to managing our operations in an environmentally responsible way and have set out a series of environmental commitments in our environmental statement.

In our strategy we have an aim to be highly ambitious as a sustainable organisation by achieving net zero emissions in our estate by 2029 and that we aim to be net zero carbon for the carbon from our operations as soon after this as possible.

The following sections give more detail on those commitments.

Reducing pollution and using resources effectively

We will:

- Conserve energy, water, wood, paper and other resources, particularly those which are scarce or non-renewable, while still providing a safe and comfortable working environment.
- Reduce waste through promoting re-use and recycling, the elimination of single use products and by using refurbished and recycled products and materials - where such alternatives are economical and suitable.

- Monitor relevant discharges and emissions to air, land and water to assess what action is necessary to reduce pollution or the risk of pollution.
- Achieve net zero carbon on our estate by decreasing our energy consumption, where possible and increasing the energy efficiency of new equipment purchased.
- Ensure, where practicable, that buildings occupied by the NAO are designed, constructed and operated to optimise their environmental performance.

Environmental targets

Performance against targets is reviewed regularly by the Sustainable Office Group, which includes a member of the Executive Team, with an annual report escalated to the Board.

Continuous improvement

We strive for continuous improvement on all aspects of our environmental performance where cost-effective and appropriate to do so.

Assess and consider the environmental impact of our activities at regular intervals

We will take account of environmental considerations when making significant corporate decisions, and when planning and developing relevant policy, programmes and projects. The Sustainable Office Group meet regularly to review the environmental performance of our operations.

Environmental legislation

We will:

- Meet and where appropriate exceed all relevant current and foreseen statutory regulations, official codes of practice and other requirements that we adopt; specifying contractors do the same when working on our premises.
- Develop and maintain emergency procedures for effectively dealing with significant hazards and limiting the risk to health and the environment.
- Maintain a list of relevant legislation, codes of practice, policies, schemes, and guidance notes as part of our environmental management system.

Training and awareness-raising

We will:

- Raise awareness of the environmental policy through communications from the Sustainable Office Group, and by displaying the environmental statement, policy and performance on our internet.
- Communicate openly with staff and other stakeholders; educate, train and motivate our colleagues, and relevant others, to encourage them to support our environmental programmes and jointly develop new ideas and initiatives.
- Respond appropriately to reasonable external requests for environmental information.

Procurement

Our aim is to ensure that, where possible, the goods and services purchased for the NAO are manufactured, delivered, used and managed at end of life in an environmentally responsible way. We will progressively integrate environmental considerations into procurement decisions and processes, including by:

- Assessing contracts, where relevant, to determine the nature and significance of associated environmental impacts and take these and relevant government buying standards into account when selecting suppliers.
- Seeking to reduce waste through re-use and recycling, the elimination of single use products and by using refurbished and recycled products and materials, where such alternatives are available.
- Ensuring that any products derived from timber or leather goods for furniture requirements, are from sustainable sources and comply with EU and International trading rules.
- Motivating suppliers to develop environmentally responsible goods and services.
- Ensuring that employees engaged in procurement activities have access to appropriate guidance and training to assist them to implement this policy.
- Encouraging manufacturers, suppliers and contractors through our contracts and other means to improve or develop environmentally preferable goods and services at competitive prices.
- Holding new suppliers to account on their environmental claims and influencing current suppliers on environmental ambitions, and particularly to have their own carbon reduction plans in place.

Our audit work

We are committed to addressing material environmental issues in our audit work. In particular we commit to support the Environmental Audit Committee in its remit to hold government to account on its progress on sustainable development and environmental protection.

We will consider material environmental issues for our wider audit work as part of our business planning.

Roles, Responsibility and Authority

The NAO has appointed Rebecca Sheeran as the Executive Director and Board member with particular responsibility for environmental risk management issues. The Health, Safety and Environment Manager has responsibility for:

- Ensuring that we have an environmental management system which is maintained in accordance with the international standard ISO 14001:2015.
- Reporting on the performance of the environmental management system to the NAO Executive Team and Board for review and improvement.

The Environmental Management System will be reviewed annually to ensure its continued suitability and adequacy. The Health, Safety and Environment Manager will ensure that the appropriate information is made available for the management review and this review will be documented.

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