
CLIMATE CHANGE: COUNCIL EMISSIONS AND PUBLIC REPORTING

Report by Director Infrastructure and Environment

SCOTTISH BORDERS COUNCIL

24 November 2022

1 PURPOSE AND SUMMARY

- 1.1 This report requests that Council approves the draft Public Bodies Climate Change Duties Compliance Report 2021/22 (Appendix 1), and an organisational target for achieving zero direct greenhouse gas emissions. The Council is also asked to agree a change in governance remit with the Executive Committee taking the lead role on matters of environmental sustainability, including leading and driving action to combat the negative impacts of climate change, build resilience to adapt to climate change and to deliver 'Net Zero'.**
- 1.2 By the end of November each year, the Council, in common with other public bodies, is required to report to Scottish Government on its progress in delivering climate action organisationally and within the Local Authority area for the preceding financial year. Amendments introduced this year place additional reporting requirements on the Council including net zero targets and alignment of spend and resources with those targets.
- 1.3 The Council has been working with the Edinburgh Climate Change Institute (ECCI) to develop an approach to meeting these requirements. This approach proposes increasing the sources of emissions which the Council reports against. This is consistent with the approach of other similar organisations and it increases the Council's understanding of its emissions impact, while enhancing its ability to manage that impact on a trajectory consistent with national targets and the Council's own targets.
- 1.4 As a consequence of additional national reporting requirements, the Council must set a target for its own emissions. In response, it is requested that Council agree:
 - A high level organisational target of Net Zero by 2045 (or earlier if achievable) reflecting the national target for emissions; and
 - The development of sectoral targets within the Council's operations, set for 5 year timescales to focus and drive forward meaningful action against those targets.

- 1.5 Recognising that the Sustainable Development Committee is restricted to performing a role of oversight and scrutiny, it is proposed that responsibility for matters of environmental sustainability overseen by the Committee, including leading and driving action to combat the negative impacts of climate change, building resilience to adapt to climate change and to delivering 'Net Zero', be remitted to the Council's Executive Committee with former members of the Committee continuing to operate as a cross-party consultative group on matters of environmental responsibility.

2 RECOMMENDATIONS

2.1 I recommend that Council:

- a) Approves the draft Public Bodies Climate Change Duties Compliance Report 2021/22 (Appendix 1) for submission, with authority for final sign off being delegated to the Director of Infrastructure and Environment in consultation with the Executive Member for Environment and Transport;**
- b) Approves an organisational target for achieving zero direct greenhouse gas emissions as follows:**
 - i. A high level organisational target of Net Zero by 2045 (or earlier if achievable) reflecting the national target for emissions, and**
 - ii. The development of sectoral targets within the Council's operations, set for 5 year timescales to focus and drive forward meaningful action against the targets, as more particularly described in para 6.4 of this report;**
- c) Agrees to amend the Scheme of Administration to remove the Sustainable Development Committee and to add the following delegated functions to the Council's Executive Committee:**
 - (i) Provide direction, oversight and scrutiny of the Council's strategies, plans, policies and actions in leading and driving action to combat the negative impacts of climate change, build resilience to adapt to climate change and to deliver net Zero carbon by 2045 (at the latest) both organisationally and in the Scottish Borders overall.**
 - (ii) Provide direction, oversight and scrutiny of the Council's strategies, plans, policies and actions in leading and driving action to undertake, promote and deliver environmental practices which accord with the UN Sustainable Development Goals**
 - (iii) Take cognisance of the Just Transition to a Net Zero Scottish Borders ensuring that all communities benefit from the transition and that co-benefits are maximised (e.g. circular economy employment opportunities, health benefits)**
- d) Agrees to set up a Sustainability Members Reference Group, comprising the current membership of the Sustainable Development Committee and with the terms of references as detailed in Appendix 2.**

3 BACKGROUND

- 3.1 Having declared a Climate Emergency on 29 September 2020, the Council approved the 'Scottish Borders Climate Change Route Map' (CCRM) on 17 June 2021 and a Plan of Priority Actions to animate and expedite progress on climate action on March 2022.
- 3.2 Through these steps, the Council has been trying to establish 'Net Zero practice' and the cultural conditions in which that practice becomes increasingly embedded and pervasive in the organisation and in driving climate action. There are a number of elements which underpin this practice: baselining (i.e. establishing a clear start line from which progress can be mapped and evaluated); strategy; action plan; delivery; and monitoring. This is an exercise, which repeats with increasing rigour and refinement.
- 3.3 Scottish Borders Council has been working with the Edinburgh Climate Change Institute (ECCI) to support it on the next steps for delivering the Council's Climate Change Route Map (CCRM). Delivery of the CCRM requires the Council to strengthen its baseline of emissions data, to help the Council plan, manage and monitor progress against key emissions sources at an organisational level. Additionally, in designing and delivering its own programme for emissions reduction, we must establish the foundation to lead an area-wide strategy, which delivers a net zero region by 2045, in line with Scotland's national targets.
- 3.4 Two workshops with Council Managers and Directors took place on 30 August and 6 October 2022 to support these objectives, while a third workshop will focus specifically on the Council's role in leading area-wide emissions reduction.

The workshops facilitated by ECCI will help the Council to:

- Assess the climate impact of council operations and decisions
- Target key areas for emissions reduction
- Develop targeted actions across both service delivery and support functions
- Understand where the Council has control or influence over emissions in the Scottish Borders area
- Understand how the Council can support emissions reduction across the region.

4 THE CONTENTS OF THE REPORT

- 4.1 The CCRM set out a generalised baseline picture for the region, but, in common with other Local Authorities and public bodies, it was always recognised that the Council needed to strengthen its understanding and assessment of both Scottish Borders area-wide emissions and the Council's emissions as an organisation. That need has been given further impetus by Scottish Government's mandatory requirements that (among other things) the Council sets a target for direct organisational emissions, as well as developing a clear picture of our aims around indirect emissions.

4.2 At this juncture, it would be helpful to clarify what is meant by direct emissions and indirect emissions. Almost all carbon reporting frameworks (including those used by the UK and Scottish Governments) are built around the Greenhouse Gas (GHG) Protocol developed by the World Business Council for Sustainable Development and the World Resources Institute. The GHG Protocol defines direct and indirect emissions as follows:

- Direct GHG emissions are emissions from sources that are owned or controlled by the reporting entity.
- Indirect GHG emissions are emissions that are a consequence of the activities of the reporting entity, but occur at sources owned or controlled by another entity.

The GHG Protocol further categorises these direct and indirect emissions into three broad scopes:

- Scope 1 emissions, or direct emissions, refer to emissions released directly from buildings or assets owned by the organisation in question. This would include emissions from gas, oil, coal or other fuels burnt in boilers; emissions from company owned vehicles; and emissions from incinerators owned and operated by the organisation. It would also include emissions of so-called fugitive gases: emissions of GHGs from pressurised equipment due to leaks and other unintended releases. For most public sector organisations this would most likely only be in the form of leaks of CFC refrigerant gases (which are GHGs) from older refrigeration equipment.
- Scope 2 emissions (which can be categorised as “energy indirect” emissions) are from heat, steam and electricity purchased by the organisation for use in buildings or assets that it owns and controls.
- Scope 3 emissions (other indirect emissions) are a consequence of the organisation’s actions, but are different in that they do not arise from assets owned and controlled by the organisation. They do, however, result indirectly from the organisation’s activities in some way. These emissions occur at sources which the Council does not own or control and which are not already covered under the scope 2 classification. Examples include: travel for business by employees commuting (the organisation does not own the cars, trains, aircraft, etc. that employees travel in, though this travel is directly related to the organisation and its activities); and goods and services purchased by the organisation (emissions arise from factories or buildings owned and operated by suppliers; yet a share of these emissions result from the purchasing organisation’s activities in that they are creating the demand that leads to suppliers’ activity, which in turn generates emissions).

Lastly, when calculating the level of greenhouse gas emissions, scientists have devised an equivalent measure – CO₂e (which literally means carbon dioxide equivalent). Typically, at scale. CO₂e is expressed in tonnes. CO₂e allows other greenhouse gas emissions to be expressed in terms of CO₂ based on their relative global warming potential (GWP).

CO₂ has a GWP of 1, methane has a GWP of approximately 25 (on a 100-year time horizon). In other words, for every 1 tonne of methane (CH₄) emitted, an equivalent of 25 tonnes of CO₂ would be emitted. In this way, greenhouse gas emissions can be expressed as an equivalent of CO₂ using the GWP principle. This ensures that all greenhouse gases can be included for each activity in scope, and provides reassurance that an organization's emissions impact has been captured.

4.3 To navigate a path through these complex and interrelated issues, the next part of this report comprises the following sections:

- Section 5 - sets out the Council's responsibilities under Climate Change Public Bodies Reporting Requirements and highlights for members some of most salient aspects of the draft report, including the Council's reported organisational emissions.
- Section 6 - explores the additional Climate Change reporting requirements to which the Council is subject as a public body. It also sets out how the Council proposes to undertake its Climate Change reporting requirements and, specifically, how it proposes to set an organisational target for direct emissions in response to the augmented reporting requirements.
- Section 7 - recognises that the Council's governance arrangements must keep pace with the weight of responsibilities which flow from the Council's mandatory duties of action and reporting, and the Council's own commitment to climate action manifested in the Climate Emergency Declaration and subsequent Council decisions. Currently, oversight and scrutiny resides with the Sustainable Development Committee. It is proposed that responsibility for matters of environmental sustainability overseen by the Committee, including leading and driving action to combat the negative impacts of climate change, building resilience to adapt to climate change and to delivering 'Net Zero', be remitted to the Council's Executive Committee with former members of the Sustainable Development Committee continuing to operate as a cross-party consultative group on matters of environmental responsibility.

5 CLIMATE CHANGE (DUTIES OF PUBLIC BODIES: REPORTING REQUIREMENTS)

- 5.1 Since 2015, all public bodies in Scotland have been required to complete annual climate change reports required by the end of November each year through the Public Bodies Climate Change Duties Report (PBCCDR).
- 5.2 This unique public bodies reporting duty has been widely credited with driving climate action, tracking progress across the sector in reducing greenhouse gas emissions, improving climate resilience and encouraging sustainable delivery of public sector services and functions.
- 5.3 Public sector bodies play a key role in meeting Scotland's ambitious climate targets and have a statutory duty to cut greenhouse gas emissions, prepare for the impacts of climate change and act sustainably.

5.4 The [Climate Change \(Duties of Public Bodies: Reporting Requirements\) \(Scotland\) Order 2015](#) requires [listed public bodies](#) (including the Council) to report annually on their compliance with the following duties by the end of November each year:

- Profile of the body – e.g. budget and staff numbers
- Climate change governance, management and strategy
- Corporate emissions, projects and targets
- Adaptation – including risk assessments and management
- Procurement – how goods and services are managed to help meet targets and minimise impacts from climate risks.
- Validation of report data and information

5.5 Council is asked to approve the draft Public Bodies Climate Change Duties Compliance Reporting Template 2021/22. In so doing, Elected Members should note the following points:

- a) There are a number of gaps in the report. This reflects two issues:
 - i. Both the reporting exercise and organisation's capability in reporting and the climate action which supports that reporting continue to develop. For the Council specifically, the work undertaken with ECCI is improving its ability to assess the Council's emissions. Indeed, it is hoped to move next year to internal quarterly reporting of emissions data in line with the Council's current corporate performance reporting. This will make the whole reporting process more beneficial to the Council, monitoring the Council's ongoing progress culminating in the submission of the report to Scottish Government in November every year.
 - ii. The report template (which is Excel-based) is not generally regarded as 'user-friendly'. Dialogue to improve the template continues between the Scottish Government, Sustainable Scotland Network which has a role in supporting and guiding public bodies in completion of the report, and the officers of public bodies who undertake the role of completing the report.
- b) The timescales for reporting against the Climate Change Public Bodies Reporting Requirements operate are annually in arrears. This means that the actions identified in the Plans of Priority Actions agreed by SBC on 10 March 2022 fall to be reported in November 2023. As noted however, officers are proposing to report emissions data quarterly from 2023, which will build a developing picture of the Council's emission during the course of the year, providing a stronger and more timely picture of progress from which the mandatory annual report to Scottish Government is developed.
- c) The emissions report appears to highlight an increase in Council emissions, but the reasons for this relate to an increased number of emissions sources being reported rather than an ostensible increase in the Council's emissions. The relevant section is Section 3 of the Report on 'Emissions and Projects' which has questions on:

- 3a Overall emissions
- 3b Breakdown of emissions

Previously SBC has drawn a minimal boundary of:

- Electricity, natural gas and other fuels in buildings
- Diesel from fleet
- Homeworking (since 2020/21)

Most Local Authorities in Scotland report a more comprehensive boundary and SBC has good data to be able to improve reporting. Accordingly, the Council's emissions boundary has been extended to include Waste, Water, Homeworking and Business Mileage.

The report template requests information on projects implemented in the reporting year and the associated total carbon emissions saved. This is an area that the Council needs to improve on:

- Primarily ensuring carbon reduction opportunities are considered at project outset to avoid the unnecessary long term locking-in of carbon;
- Sharing information on projects so that lessons are learned; and
- Having project information readily available for reporting purposes.

- d) While the complex and generational nature of delivering a Just Transition to Net Zero means there is no place for complacency, genuine progress is being made. The Council has effectively already met the national targets of '5% waste to landfill by 2025 and 'Zero Biodegradable Municipal Waste to landfill by 2025' five years early (para 3d Organisational Targets - Public Bodies Climate Change Duties Compliance Reporting Template 2021/22).

6 SCOTTISH BORDERS COUNCIL EMISSIONS TARGET-SETTING

- 6.1 The [Climate Change \(Duties of Public Bodies: Reporting Requirements\) \(Scotland\) Amendment Order 2020](#) introduced additional reporting requirements, including net zero targets and alignment of spend and resources with those targets. These changes took effect from April 2021 for all annual reports due by 30 November 2022.
- 6.2 Most immediately, all compliance reports must include an organisational target date for achieving zero direct emissions of greenhouse gases.
- 6.3 This report seeks agreement as to how the Council should approach this mandatory requirement. As noted, ECCI has supported development of the proposed approach. It is also worth saying at the outset that Scottish Government recognises that compliance with the new duties is challenging. In particular, the Scottish Government recognises that smaller public bodies may lack sufficient technical expertise/capacity to set appropriate targets, and has prepared an illustrative Net Zero Statement for them to adapt in completing their compliance reports. The Council's aim is to be more ambitious than this, but its approach with respect to its own indirect emissions and area-wide emissions continues to be developed with a further ECCI-supported workshop. Meanwhile work is also going on ensure that the

Council's spending plans and use of resources are clearly aligned to reducing emissions and delivering its emissions reduction targets.

6.4 SBC's proposed approach to achieving zero direct emissions comprises the following:

- a) A high level organisational target of Net Zero by 2045 (or earlier if achievable). This is consistent with Scotland's national target of net zero by 2045 and the intermediate targets set out in the Climate Change (Emissions Reduction Targets) (Scotland) Act 2019.
- b) The developmental of sectoral targets within the Council's operations, set for 5 year timescales to focus and drive forward meaningful action against the targets, beginning with the following:
 - i. 20% reduction in fleet fossil fuel consumption (petrol, diesel) consumption and a 20% reduction in business mileage, where employees use their own car, over the period 2019/20 to 2024/25.
 - ii. Five percent waste to landfill by 2025 and zero biodegradable municipal waste to landfill by 2025. As noted in para 5.5d), for practical purposes, these targets have been achieved.
 - iii. A target for direct emissions associated with the Council's estate is in development and is expected to form part of the target setting and Public Bodies Climate Change Duties reporting in November 2023.

The rationale for the proposed sectoral targets is that, for all the Council does in terms of service delivery, its direct carbon emissions are largely connected to two things: energy in running our buildings and in transport around the region.

6.5 As processes are developed and refined, Council should expect that it will be presented with further and adjustments of sectoral targets. In time, this may enable the overarching organisational target of Net Zero by 2045 also to be advanced. This is entirely consistent with what other Local Authorities and public bodies are doing. The process is necessarily iterative. No-one currently has all the answers on how to deliver the transition over the next 23 years to 2045, or how emerging technologies can be deployed efficiently at scale. Many of the solutions rely on further technological innovation, market development and wider take up and adoption as well as action by others.

6.6 Council will note that the Zero Direct Emissions target for the organisation is expressed as 95%. This reflects the anticipated reality of some residual emissions, for example, associated with the Council's buildings. The objective will be to ensure that these are 'netted off' by compensatory measures, delivering on the overall organisational target of 'Net Zero by 2045'.

7 CHANGE IN GOVERNANCE REMIT

7.1 At its meeting on 17 June 2022, the Sustainable Development Committee Members discussed the role of the Committee and requested that the

functions delegated to it be changed to reflect a wider remit not focused solely on climate change, and the name of the Committee be changed to take account of this. The discussion acknowledged that the activity in which the Committee is engaged had a paramount focus on climate action but also included much broader responsibility across environmental sustainability, linked to the UN Sustainable Development Goals as well as the Climate Change Route Map.

7.2 Following further discussion with the Executive Member for Environment and Transport and other senior members, it is proposed as follows:

- a) The following responsibilities be remitted to the Council's Executive Committee:
 1. Provide direction, oversight and scrutiny of the Council's strategies, plans, policies and actions in leading and driving action to combat the negative impacts of climate change, build resilience to adapt to climate change and to deliver net Zero carbon by 2045 (at the latest) both organisationally and in the Scottish Borders overall.
 2. Provide direction, oversight and scrutiny of the Council's strategies, plans, policies and actions in leading and driving action to undertake, promote and deliver environmental practices which accord with the UN Sustainable Development Goals
 3. Take cognisance of the Just Transition to a Net Zero Scottish Borders ensuring that all communities benefit from the transition and that co-benefits are maximised (e.g. circular economy employment opportunities, health benefits)
- b) The Sustainable Development Committee shall cease, but its Members shall continue to operate as a cross-party reference and consultative group (the 'Sustainability Members Reference Group'). A draft Terms of Reference is attached (see Appendix 2).

The rationale for these changes is as follows:

- It is considered that the urgency of the Climate and Nature Emergency requires the full weight of the Council's Executive behind it, with its ability to set and make decisions on strategic matters of such paramount concern.
- The cross-party dialogue of the Sustainable Development Committee worked well, and should continue to add value to the Council's deliberations through a Sustainability Members Reference Group.

8 IMPLICATIONS

8.1 Financial

- a) Following agreement of an overarching strategy – the Scottish Borders Climate Change Route Map (CCRM) - in June 2021, the Council agreed a plan of priority actions in March 2022. Among other things, this is intended to consolidate a single programme of climate action within the Council, which is developed and augmented on a rolling basis and which

informs the Council's budget-setting process. At the same time, Elected Members/Directors are undergoing carbon literacy training to enhance their understanding in respect of the significance of local authority leadership action, the co-benefits of investment in climate mitigation and adaptation, the crucial impact of mitigation trajectory in driving down emissions and the relationship of all these elements to financial planning and budgetary alignment with climate objectives and targets.

- b) Public Bodies Climate Change Duties reporting and a clear understanding of Scottish Borders area-wide and the Council's organisational emissions are essential in supporting the journey to Net Zero by 2045. The Scottish Borders Climate Change Route Map and the evolving Priority Action Plan outline the activities and resources required to deliver project outcomes as an element of that journey. The budget requirement for many projects has been identified, but this is an ongoing and iterative process. Budgetary implications or requirements will continue to be worked up and reported to members as part of the Council's budget-setting process this year and in subsequent years. If budget is unavailable or insufficient, adjustments will be required to the Plan of Priority Actions setting out what is deliverable.
- c) As a result of budget limitations, some actions described in the Plan of Priority Actions may mean that the way the Council delivers some services in future is likely to change to help meet emissions targets. It should be recognised, however, that changes to service delivery will often be appropriate to drive carbon emissions reductions irrespective of budget pressures.

8.2 Risk and Mitigations

- (a) Climate Change was identified in 2015 as a corporate risk as part of SBC's corporate risk management process, and was revisited following the Council's Declaration of a Climate Change Emergency in 2020. The corporate risk relating to climate change is reviewed quarterly by relevant senior officers and the appropriate Director. The Strategic Leadership Team of Chief Executive and Directors have oversight of the Corporate Risk Register, which includes this Climate Change risk, on a quarterly basis in line with SBC Risk Management Policy and Strategy. This risk underpins the refreshed Council Plan 2022/23 and the specific 'Clean, Green Future' outcome. A number of mitigation actions are being pursued to manage and minimise this risk as far as is possible. Furthermore, risks and mitigations are considered by the Sustainability Board of officers and will be remitted to the Council's Executive Committee going forward.
- (b) Risk to the Council is defined under 4 key aspects –
 - Failure of the Council to deliver against its legal duties under current and developing climate legislation and policy commitments, including Public Bodies Climate Change Duties reporting. It is essential that appropriate skills development takes place and that adequate resource and capacity is available to deliver against these requirements. Regular monitoring and review processes will be required to ensure compliance and delivery. This includes the direction, overview and scrutiny of the Executive Committee as

proposed in this report, together with the expected contributions of the Sustainability Reference Group. Furthermore, the recruitment of a Climate Change Officer and consultancy support have significantly enhanced the technical capability and capacity of the Council in assessing carbon emissions reductions.

- The Council committed to 'tackling climate change' in its Council Plan 2022/23, and related commitments and actions within the CCRM and the Plan of Priority Actions. The Council will face significant reputational risk if it fails to support delivery of the actions required to make good on this commitments.
 - There are also potential financial and service delivery risks associated with not addressing the need to prepare for the impacts of a changing climate. These impacts will include increased likelihood of extreme weather events, effects on transport and access to services and service delivery, security of supply of energy, food and other goods. By taking action on the basis of the CCRM and Plan of Priority Actions, the Council will mitigate these risks.
 - The changes required to place and maintain the Council and the wider Scottish Borders on a Just Transition to Net Zero are without precedent. Quite apart from the changes required in our processes, the extent of behaviour change required presents significant public expectation management risks. It is intended to address these through direction and oversight of the Executive, supported by the proposed Sustainability Reference Groups.
- c) The SBC Internal Audit Strategy states "Key components of the Internal Audit planning process include a clear understanding of the Council's functions, associated risks and potential range and breadth of audit areas for inclusion within the plan. To capture potential areas of risk and uncertainty more fully, key stakeholders have been consulted and risks and mitigations on corporate/service risk registers have been considered". Annual Internal Audits since 2012/13 have focussed on the progress and reporting requirements of the Carbon Management Programme and Carbon Reduction Commitment for assurance on how the Council is fulfilling its obligations. In order to reflect the revisited Climate Change corporate risk following the Council's Declaration of a Climate Change Emergency in 2020, the risk-based Internal Audit Annual Plans for 2021/22 and 2022/23 include an audit covering this area, generically named 'Sustainable Environment' to assess progress with the development of new governance arrangements and action plans to meet obligations. An Executive Summary of findings of the 2021/22 audit was reported to the Council's Audit Committee in June 2022, including two improvement actions. At the start of the 2022/23 audit engagement, discussions have been held with Internal Audit to ensure the scope of the audit includes the monitoring of progress with action plans and outcomes in respect of climate change and carbon targets. The development of the Internal Audit Strategy for 2023/24 will include integrating climate change into all assurance audits as a cross-cutting risk to provide assurance that the underlying controls and processes in all Services that support climate change commitments, plans and programmes are operating as intended'.

8.3 **Integrated Impact Assessment**

A full Integrated Impact Assessment is being finalised and will be published by 24 November 2022.

8.4 **United Nations Sustainable Development Goals**

These comprise 17 interlinked goals. UN SDG 13: 'Take urgent action to combat climate change and its impacts' is clearly the most relevant to the proposals contained within the Plan of Priority Actions. However, the Plan also strives to deliver against other UN SDGs with Goal 1 – to end poverty, 2 – promote sustainable agriculture, 7- Ensure access to affordable, reliable, sustainable and modern energy for all, relevant to the objective of a 'just transition'.

8.5 **Climate Change**

The purpose of this report is to establish an effective approach to carbon emissions oversight, essential to progress against the CCRM in supporting the Council and Plan of Priority Actions to deliver a just transition to net-zero emissions by 2045 and appropriate adaptation and resilience measures in the Scottish Borders.

8.6 **Rural Proofing**

The Council's baselining approach, and its approach to the CCRM and Plan of Priority Actions are underpinned by the Council's commitment to deliver on the UN SDGs, and its duties under Equalities legislation. Thus, an equalities based approach, including in rural settings, is built into the recommendations of this report which are complementary and conducive to the objective of Rural Proofing.

8.7 **Changes to Scheme of Administration or Scheme of Delegation**

Approval of the present report will require amendment to the Scheme of Administration as stated in section 7, specifically paragraph 7.2. No changes are required to the Scheme of Delegation arising from the proposals in this report.

9 **CONSULTATION**

- 9.1 The Acting Chief Financial Officer, the Monitoring Officer/Chief Legal Officer, the Chief Officer Audit and Risk, the Director (People Performance & Change), the Clerk to the Council and Corporate Communications have been consulted and their comments incorporated into the final report.

Approved by

John Curry

Director Infrastructure and Environment

Signature

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Background Papers:

Previous Minute Reference:

Scottish Borders Council, 10 March 2022

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