

2. Net Zero Audit Progress Report Executive Summary

The objective of this review was to assess the progress made towards achieving the Net Zero Exeter 2030 Plan

| Assurance Opinion | | Number of actions | |
|---|---|-------------------|--------|
| | | Priority | Number |
| Satisfactory (based on those areas under the control of the Council) | Whilst there is a basically sound system of internal control, the self-assessment has highlighted some weaknesses which put some of the objectives at risk. | High | 0 |
| | | Medium | 4 |
| | | Low/Advisory | 10 |
| | | Total | 14 |

Audit Approach and Scope
 Using the National Audit Office publication ‘Climate Change Risk: A good practice guide for Audit and Risk Assurance Committees,’ a number of questions were extracted to create an internal ‘self-assessment’ document.

The document was forwarded to the Service Lead Net Zero & Business & City Management, and the Corporate Energy Manager, Net Zero & Business for their comments and now forms the basis of this progress report.

| Key controls listed on the self-assessment | Assessment | Actions Raised |
|--|------------|--|
| Governance & Leadership Assurance | Yellow | Internal communication could be improved |
| Integration | Yellow | Wider workforce/key decision makers need to be aware of the councils’ climate-change risk appetite |
| Collaboration and Best Information | Yellow | Notification of climate change-related developments, policy and regulatory changes could be improved |
| Risk Identification and Assessment | Green | |

Summary and next steps
 In terms of progress, the Net Zero team have created a Carbon Reduction Plan. This is a live document which is reviewed every six months and provides an update on progress made, as well as legislative, financial, technical and operational changes. The last update dated August 2023 can be viewed on the councils website.

They have also produced a council net zero risk register. This is regularly updated, at the time of the audit, the last update being 11 November 2023.

Both documents are communicated to Members and Senior Management at least every six months.

It is interesting to see from the Carbon Reduction Plan the breadth of ‘net zero’ projects the team are involve in i.e., obtaining grants for insulation projects, navigation software for residential waste collection routes, solar opportunities etc. Internally, Net Zero Ambassadors have been appointed, Carbon Literacy training is in the process of being rolled-out to staff, and the Committee report template is to be updated to include a section on climate change impact of the report recommendation. However ‘Net Zero’ is a very complex subject, the council will not be able to achieve the ‘net zero by 2030’ target without the assistance of partners, institutions and communities – great reliance is placed on their continued buy-in and co-operation.

There is still a lot of work to be done – the project is very much ‘work in progress.’