

SSN has compiled these example answers using content from the 2015-16 submitted reports. A range of public bodies' reports have been used and content has been anonymised as far as possible.



**PART 6: VALIDATION AND DECLARATION**

**6(a) Internal validation process**

Example 1

A review of our Climate Change Report for 2015/16 was undertaken by the Internal Audit team. The aim of the internal audit review was to provide independent, internal assurance to senior management on the adequacy of our systems and arrangements for meeting data collection and reporting requirements as set out in the Climate Change (Scotland) Act.

This audit review examined the current arrangements for collecting data and the process undertaken to produce the first draft of the 2015/16 Climate Change report. It confirmed that Public Body X has satisfactory arrangements in place to collect and summarise the information required to fulfil the requirements set out in the Public Sector Climate Change Reporting Duties.

During the review, Audit confirmed that the required energy usage data is collected and collated on an on-going basis by the Facilities Management and Procurement Team. Emissions factors, based on guidance from the Department for Environment, Food and Rural Affairs (DEFRA), were correctly applied to the data in the calculation of greenhouse gas emissions. These calculations form the basis of the Climate Change Report that is due to be submitted to the Scottish Government in November 2016.

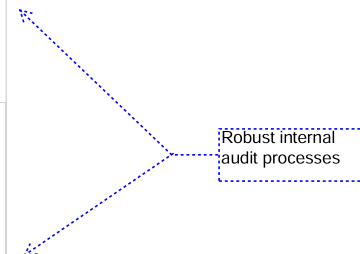
Example 2

The draft report has been submitted to Public Body X's Senior Auditor, who has provided initial positive feedback verbally to provide reassurance in advance of submission of the report for Committee approval.

The approach taken by the Senior Auditor was agreed in liaison with the Sustainability Policy Team Leader and Sustainability & Climate Change Officer and was informed by the document "Guidance Notes for Completing the Public Bodies Duties Report, 2015-16" prepared by the Sustainable Scotland Network team. Account was taken of existing validation procedures in relation to data in Section 3, as set out in the organisation's Carbon Management Plan; attention was instead focused on processes in place to ensure that the relevant officers perform the required checks.

In conducting this year's validation, the Senior Auditor examined X's response to recommendations made in last year's validation report, carrying over any recommendations still to be actioned and, in the case of longer-term actions, commenting on interim progress.

A full, written report from the Senior Auditor will be produced and made available to Elected Members in advance of Committee.



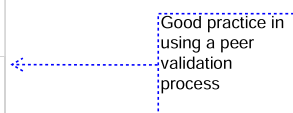
**6(b) Peer validation process**

Example 1

We met with other Regional Partnerships to do a peer review and compare and contrast our climate change reporting.

Example 2

This report has been reviewed and validated by P. Jones, Head of Engineering and Energy - Facilities Directorate, Procurement, Commissioning and Facilities, at one of our peer organisations.



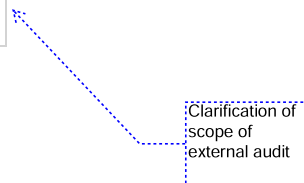
**6(c) External validation process**

Example 1

Public Body X was audited by SEPA 2015. A consultant is employed to audit the CRC and they provide a report every year. Evidence Packs for each financial year are kept together electronically in a folder in a secure drive.

Example 2

The report has been validated by Carbon Forecast Ltd to check that the information supplied is appropriate, up to date and reflects the position of the organisation in 2015/16. This process has not included detailed verification of the emissions data which is covered by the internal audit process.



**6(d) No validation process**

N/A

**6e - Declaration**

Name	Role in the body	Date
A. Smith	Chief Executive	2017-07-06