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Dacorum Borough Council

Assurance Review of Climate Change

2023/24

September 2024

Executive Summary

OVERALL ASSESSMENT

LIMITED ASSURANCE

Adequate & effective governance, risk and control processes

- SUBSTANTIAL ASSURANCE
- REASONABLE ASSURANCE
- LIMITED ASSURANCE
- NO ASSURANCE

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

The review mitigates the key risks that the Council will fail in its statutory duties to protect residents from the impact of Climate Change; and will not meet UK government targets for the reduction of Greenhouse Gas (GHG) emissions.

SCOPE

This is an area of increasing risk significance amid the Government's commitment to net zero carbon emissions by 2050. If the Council is not seen to be taking action or working towards government targets this may lead to reputational damage. Key areas for the review included: a Corporate Strategy is in place for tackling climate change, with roles and responsibilities clearly defined and an associated action plan in place; climate change considerations are embedded into corporate decision making, targets and objectives; adequate performance monitoring and reporting to senior management and Members is in place.

KEY STRATEGIC FINDINGS

The Council is at a very early stage in its preparedness for meeting the challenges of climate change mitigation and adaptation.

Climate change considerations are not yet embedded into corporate decision making, targets and objectives.

The Council's risk registers do not include any reference to climate change risks, and therefore do not identify actions that are needed to mitigate the impact and adapt to the consequences.

There is no forecast of how reductions in emissions will be achieved in order to deliver net-zero by 2050 and the associated milestones along the way.

GOOD PRACTICE IDENTIFIED

A comprehensive programme management framework has been put in place very recently to address the range of projects that need to be undertaken in order to deliver sustainable services into the future.

The Council has high aspirations and very positive ambitions for reducing the likelihood and impact of Climate Change. There is a high level of activity being planned.

ACTION POINTS

Urgent	Important	Routine	Operational
0	6	3	3

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	The strategic risk register does not address any risks associated with climate change. There is no recognition of the reputational risk, bearing in mind that under the UK Climate Change Act 2008 (amended 2019 & 2021) the Council will need to meet the UK Government key targets of: • 68% reduction in greenhouse gas emissions (from 1990 baseline) by 2030. • 78% reduction in greenhouse gas emissions by 2035. • Net zero greenhouse gas emissions by 2050.	The risk register to include adaptation risks such as tenants facing over heating or flooding in their homes, and mitigation risks such as buildings and vehicles running on fossil fuels. Also include recognition of the reputational risk that the Council faces if it fails to meet milestones on the way to Net-Zero by 2050.	2	*The Council's Audit Committee meets quarterly. Elected members and officers monitor the strategic risk register.* *Strategic risks are due for review once the Cabinet has approved the new Corporate Plan in Autumn 2024. Climate Change risk is included in this.* *The emission reduction targets are UK government targets. Currently, there is no statutory requirement on local authorities to meet these. The Council is guided by its own CEE strategy, which aims for net-zero as a council by 2030, and as a Borough by 2050.* *We have a live project within the programme (Climate Adaptation risk register) focused on embedding climate risks into current services risk registers, starting with the most relevant. We will be working with relevant Service leads over the coming months to support them through this process. We have commenced work with Housing Investment and Delivery Service and Housing Strategy, Quality and Assurance service and plan to work across all services in the coming months.*	*31/03/2025*	*Oliver Burrough (Climate Project manager)*

PRIORITY GRADINGS

1	**URGENT**	Fundamental control issue on which action should be taken immediately.
2	**IMPORTANT**	Control issue on which action should be taken at the earliest opportunity.
3	**ROUTINE**	Control issue on which action should be taken.

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Directed	The Climate and Environment Emergency (CEE) Energy Board manages a portfolio of projects, including the plan to decarbonise the Council's Social Housing. The Board does not have any measurable emissions reduction targets in terms of tonnes CO2e. This will not come until the "Benefits Management" stage, which is not yet set up.	Do not wait until the project is up and running before considering the Benefits Management elements of Programme monitoring. Identify the benefits and how they will be measured, with targets and milestones, at the project appraisal stage. When considering the feasibility of undertaking a project, the benefits be identified and performance indicators agreed, in order that the feasibility study can report on cost-benefit analysis.	2	*A number of performance measures for emission reduction have been set against the CEE programme in the Council's updated Performance framework. These will be reported by the CEE team regularly.* *We are also in the process of developing a methodology to assess impact of projects against our CEE targets and this will be used to make decisions around project feasibility and benefits management.* *Benefits management on emissions reduction from any CEE workstream, e.g. building decarbonisation, is closely connected to the annual carbon footprint calculation.*	*31/07/2024* *31/12/2024*	*Oliver Burrough* *(Climate Project manager)* *Oliver Burrough* *(Climate Project manager)*

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Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
4	Delivery	There is not yet a plan to reduce GHG emissions by any measured amount. There is a complete lack of any plan that sets out emission reductions that will be achieved as a result of any specific projects. There is no roadmap nor timetable of projects with their associated emission savings, that shows how the 2030, 2035 and 2050 UK targets will be achieved.	Plot the Council's trajectory towards the CEE Programme target of net-zero in 2050, along with the associated milestones in 2030 and 2035. Identify the projects that will achieve the required reductions in emissions each year and track the progress of every project against its own milestones, to ensure that it is making the required contribution towards the programme target.	2	*We are aiming to publish our emissions report in Summer 2024 which will set out what our emissions levels are and how far we are against achieving emissions targets.* *We are in the process of establishing a methodology to assess impact of projects directly and indirectly on GHG emissions and this will be applied on all quantifiable projects in the programme as well as assessing feasibility of future projects. This will divide expected upfront cost with expected emission reduction to identify a £ per tonne of Co2. For broader projects, a holistic "decision wheel" – used by other councils - is being adapted for use at Dacorum.* *Using the programme roadmap will enable us to determine the level of reduction of our emissions over time.*	*01/09/2024* *31/12/2024*	*Oliver Burrough* *(Climate Project manager)* *Oliver Burrough* *(Climate Project manager)*
5	Delivery	The Council's baseline emissions appear to have been comprehensively studied and presented in a report. Baseline calculations have been updated, but there is no plan for how individual projects will contribute measurable emissions reductions between now and 2050.	Include measurable emissions reductions against the objectives of each project in the CEE Programme that is expected to achieve. Identify and agree the method of calculating the reductions, and how the data will be published.	2	*As mentioned above, methodology for assessing projects currently in development.* *The recommendation identifies a gap in the CEE programme. A more detailed emission reduction roadmap will be developed, highlighting emission reductions against the quantifiable CEE targets (Targets 1, 2, and some of 3).*	*31/12/2024*	*Oliver Burrough* *(Climate Project manager)*

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6	Delivery	Within the project management process, feasibility leads to pipeline, which leads to in-flight. Some projects will stay in feasibility for a long time; or even drop out. Not all projects in the Climate Projects list will pass the feasibility appraisal, although a mechanism for appraising projects does not appear to be uniformly applied across the Programme. Without clearly identifiable and measurable emissions reductions appraised alongside project costs, it is impossible, for example, to appraise and prioritise projects using a uniform cost-benefit analysis.	Establish a benefits identification process during the feasibility stage that can be used to produce metrics such as cost per tonne of CO_2e eliminated. Use these metrics to assist in prioritising project initiation and resource allocation.	2	*As mentioned above, methodology for assessing projects currently in development.*	*31/12/2024*	*Oliver Burrough (Climate Project manager)*
9	Delivery	The CEE Quarterly Progress Report: Q3 2022 refers to a plan to install close to 100 Electric Vehicle Charge Points (EVCPs) in Council owned car parks, that were expected to be live by "early 2023". There is evidence in the Council's EV Strategy that some EVCPs existed in the borough in October 2022 and that a further 3 or 4 have been added in 2023. The Council's EV Strategy objective EV3 states that the primary focus of short-term actions will be on destination charging, on Council-owned land such as car parks. Furthermore, it says "The aim would be for every urban area in Dacorum with a population over 10,000 to have at least three Rapid public EVCPs [>50kW] by the end of 2023." This would be in addition to the approximately 100 fast EVCPs (<23kW) to be installed at longer stay destinations.	Accelerate the process of procuring and installing EVCP services into council-owned car parks and suitable spaces, in line with the aspirations set out in 2022.	2	*Current project of installing EVCP in delivery stage and will complete by Autumn 2024.* *We are working with Herts County Council following the allocation of LEVI fund to install additional EVCP across Dacorum.*	*31/11/2024* *31/03/2026*	*Ben Hosier (Head of Commercial)* *Alex Morgan (Climate Programme Manager)*

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Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	Aspirations for action related to climate change are high, but Dacorum is at a very early point along the road to achieving net-zero. Relatively little has been achieved to date.	Begin to put actions into place in line with the strategies and plans that have been already drafted and agreed.	3	*The CEE programme has been established to focus on the key actions required to achieve Net Zero. The programme Board will have oversight of all delivery and ensure we are on track to become net zero, both as a Council and as a Borough.* *Further supporting strategies covering built assets, council vehicles are large corporate programmes, dependent on the Strategic Asset Review and subsequent Asset Management Strategy, and Depot Options appraisal respectively. Supporting strategies for nature recovery, Borough-wide sustainable transport, and energy in the home are being advanced in concert with Hertfordshire County Council and the Hertfordshire Climate Change and Sustainability Partnership.*	*Ongoing*	*Alex Morgan (Climate Programme Manager)*

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Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
7	Delivery	The template for reports to Senior Leadership Team (SLT) considers financial and legal implications but does not require the report writer to address any climate change implications.	The report template for SLT reports be aligned more closely with the template used for Cabinet reports; and require sustainability implications to be considered. Training and development be delivered to report writers and Members on the wide range of implications that may arise from Council decisions.	3	*A representative from CEE currently attends Commercial Board to ensure procurement decisions are considering climate change implications.* *We will review the corporate report templates to ensure climate change implications are considered when SLT are making decisions.* *Online climate awareness training is available to staff already, which identifies the holistic nature of sustainability.*	*31/03/2025*	*Oliver Burrough* *(Climate Project manager)*

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Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
8	Delivery	Despite the CEE Strategy stated ambition of creating 'shovel ready' projects that can be lined up for grant funding applications, there do not appear to be any projects that are ready to go if and when funding was made available.	Prepare in advance for funding rounds that will come from the government during each year.	3	*Dacorum have recently been successful in obtaining funding from Low Carbon Skills Fund (£60k) to help decarbonise our core assets and £630k from Sport England to install Solar Panels in leisure centres.* *Following the allocation of additional funding towards achieving CEE targets, we will be focusing of decarbonisation of built assets and part of this work will include bidding for more external grants.* *Further, each CEE project board has compiled "nice to have" works or projects which can be considered following any additional funding. These can be delivered in-house, if funded, or commissioned.*	*31/03/2025*	*Oliver Burrough (Climate Project manager)*

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Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
1	Directed	In sheltered housing, business as usual (BAU) activities will continue to transform some blocks from gas to hybrid heating. Council owned buildings make up 36% of its emissions.	Hybrid heating systems are not supported by the government as a sustainable alternative, as evidenced by their exclusion from schemes such as the Boiler Upgrade Scheme. Consideration should be given to achieving sustainable solutions.	*The hybrid heating systems (gas boilers and air source heat pumps) have been installed in tandem with solar PV panels. Together, these interventions reduce carbon emissions by approximately 50% (varies by building). Although this is not perfect, it does significantly reduce carbon emissions whilst ensuring that heating demand can be met. Further, it is part of a transition mindful of capital costs, resource, and impact on residents.*
2	Directed	Vehicles make up 37% of the Council's emissions. There is no EV transformation plan. The depot is at the limit of its grid connection, so that is delaying EV introduction. Hydrogenated Vegetable Oil (HVO) fuel is being trialled.	Whilst HVO is supported by some participants in the industry, it is widely acknowledged that it is not a sustainable alternative to electrification of vehicles in the medium and long term. Consideration should be given to achieving sustainable solutions.	*Following the appointment of a New Head of Environmental Services, the decarbonisation of the Fleet is a key priority. There is a live project which is assessing different options for the depot and the outcome of this review will help determine options for decarbonisation of the fleet. HVO has been accepted by the Cabinet as part of the standard fuel requirement until further notice.*

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Ref	Risk Area	Finding	Suggested Action	Management Comments
3	Directed	Management of built assets is dispersed across directorates. Some assets are also managed by Facilities Management contractors. e.g. The Forum. It has been difficult to achieve a joined-up approach, although Greater Southeast Net-Zero Hub has been helping put together the early stages of a plan for buildings.	Work towards a common approach to all issues related to the decarbonisation of built assets across the Council.	*CEE has recently been allocated additional funds to help achieve net Zero and decarbonisation of built assets has been identified as a key priority for this fund.* *We continue to work with Greater Southeast Net-Zero Hub to help us put together a plan and next stages will be to develop more detailed feasibility plans for the work. Additional roles have also been approved for the Property team and a key objective for these roles will be to focus on decarbonisation of built assets.* *The Council is forced to take different approaches to built assets due to the HRA and GF divide, as well as the historic context of New Town Development Corporation inheritance (DBC owns many buildings with communal areas, with various leasehold arrangements). Understanding the energy consumption of these various assets is a key part of the Council's CEE programme and will inform investment decisions.*

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Findings

Directed Risk:

Failure to properly direct the service to ensure compliance with the requirements of the organisation.

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
GF	Governance Framework	There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.	Partially in place	-	1, 2, & 3
RM	Risk Mitigation	The documented process aligns with the mitigating arrangements set out in the corporate risk register.	Not in place	1, & 2	-
C	Compliance	Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	Partially in place	3	-

Other Findings

In August 2022 the Council published a Climate and Ecological Emergency (CEE) Strategy, following its declaration of a Climate Emergency at Full Council on 17th July 2019.

The CEE Strategy outlines, inter-alia, a series of high-level actions that the Council will take to achieve its objectives. These include insulation of council buildings and the installation of solar panels on council buildings and land. There is an emphasis on developing project plans to the point of being 'shovel ready' in order to secure grant funding.

The CEE strategy targeted the Council's vehicle fleet (Excluding refuse freighters), stating that Internal Combustion Engine (ICE) vehicles would be replaced with Electric Vehicles (EVs) as they end their useful life. The clear implication being that the Council would cease buying any new ICE vehicles from August 2022. To date, the Council has not replaced any of its fleet with EVs, however the Clean Safe Green team has procured an electric ATV and an e-bike. The Council will also be trialling an electric refuse vehicle between 15th and 25th January 2024. The lack of action is being blamed on the inadequate infrastructure to support electrification of the fleet, which implies that this aspect of the CEE strategy was not adequately researched before being published.

The Council has identified that the electrical infrastructure at its Cupid Green depot will not support the recharging of EVs. The electrification of the Council's fleet has become dependent on the relocation of the depot, which is being appraised in 2024.

There was acknowledgement in the CEE Strategy that 85% of the Council's emissions come from its own housing stock. A Plan is now being drawn up to address this issue, which will be published in March 2024.

Other Findings

The CEE Strategy is not a live document that people are still working towards achieving. There have been no progress reports to a specific Portfolio Holder on its achievements. Reports on individual projects have been submitted through senior officers to the separate committees. e.g. Housing or environmental services. Since the formation of the new administration (May 2023), a new Portfolio Holder receives reports and makes onward reports to Cabinet.

2023 was a year that saw many changes within the team responsible for co-ordinating the Council's response to the Climate Emergency. Responsibility has moved to a different directorate and now lies with People and Transformation. The focus has initially been on programme governance; putting the required structures and procedures in place. The new system is beginning to make a difference but is having to catch up following a period of slow progress.

550 trees were allocated by Hertfordshire County Council to DBC as part of a tree planting initiative across the county.

The Active Travel team and Local Cycling and Walking Infrastructure Plan (LCWIP) are being discussed with Hertfordshire County Council, with a view to collaboration on behaviour change issues.

Mandatory training is being rolled out to staff and Members on subjects such as Carbon Literacy and Energy Efficiency. Overall, behavioural change issues are at an early stage of development.

There exists a Climate and Ecological Emergency (CEE) Programme Board, whose first stated objective is to "Reach net-zero emissions as an organisation by 2030". The Board was created in 2023. This objective is supported by the work of a number of Project Boards e.g. the Energy Board, Active Travel Board, Fleet Board and others. The Programme Board has been set up using principles from the Treasury Green Book and appears to be a robust framework for delivery in future years. As the CEE Programme Board was only set up during 2023, so it is too early to tell how effective the framework will be.

Delivery Risk:

Failure to deliver the service in an effective manner which meets the requirements of the organisation.

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
PM	Performance Monitoring	There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.	Partially in place	4, 5, & 6	-
S	Sustainability	The impact on the organisation's sustainability agenda has been considered.	Partially in place	7	-
R	Resilience	Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.	Partially in place	8, & 9	-

Other Findings

The template for reports to Cabinet includes a prompt to consider the corporate objective "Climate and Ecological Emergency". Paragraph 9 of the template report also requires the report writer to outline the "Sustainability Implications (including climate change..."

Carbon literacy training has been delivered through the Association for Public Service Excellence (APSE), a network of local government officers who provide training for SLT and Members. Mandatory training on Carbon literacy and energy efficiency has been created on the DORIS system (Dacorum Online Resource for Interactive Study). This training will be rolled out to all staff and members.

Dacorum BC offers a salary sacrifice scheme for employees to buy a new EV. Consideration is being given as to how to extend this to 2nd hand vehicles.

25 homes were improved using Social Housing Decarbonisation Funding (SHDF) last year, and 75 are scheduled for this year.

Solar PV (photovoltaic) and batteries are being considered for social housing and other built assets. This consideration is still at a very early stage.

Scope and Limitations of the Review

1. The definition of the type of review, the limitations and the responsibilities of management in regard to this review are set out in the Annual Plan. As set out in the Audit Charter, substantive testing is only carried out where this has been agreed with management and unless explicitly shown in the scope no such work has been performed.

Disclaimer

2. The matters raised in this report are only those that came to the attention of the auditor during the course of the review, and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Effectiveness of arrangements

3. The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances.

In place	The control arrangements in place mitigate the risk from arising.
Partially in place	The control arrangements in place only partially mitigate the risk from arising.
Not in place	The control arrangements in place do not effectively mitigate the risk from arising.

Assurance Assessment

4. The definitions of the assurance assessments are:

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

Acknowledgement

5. We would like to thank staff for their co-operation and assistance during the course of our work.

Release of Report

6. The table below sets out the history of this report.

Stage	Issued	Response Received
Audit Planning Memorandum:	3rd January 2024	3rd January 2024
Draft Report:	13th February 2024	20th August 2024
Final Report:	11th September 2024	

Client:	Dacorum Borough Council		
Review:	Climate Change		
Type of Review:	Assurance	Audit Lead:	AV – Audit Senior

Outline scope (per Annual Plan):	This is an area of increasing risk significance amid the Government's commitment to net zero carbon emissions by 2050. If the Council is not seen to be taking action or working towards government targets this may lead to reputational damage. Key areas for the review include: • A Corporate Strategy is in place for tackling Climate Change, with roles and responsibilities clearly defined and an associated action plan in place. • Climate Change considerations are embedded into corporate decision making, targets and objectives. • Adequate performance monitoring and reporting to senior management and Members is in place.

Detailed scope will consider:	**Directed:** Governance Framework: There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation. Risk Mitigation: The documented process aligns with the mitigating arrangements set out in the corporate risk register. Compliance: Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	**Delivery:** Performance monitoring: There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner. Sustainability: The impact on the organisation's sustainability agenda has been considered. Resilience: Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.
Requested additions to scope:	(if required then please provide brief detail)	
Exclusions from scope:	None	

Planned Start Date:	6th November 2023	**Exit Meeting Date:**	11/01/2024	**Exit Meeting to be held with:**	Shaj Choudhury – Head of Transformation

SELF ASSESSMENT RESPONSE

Matters over the previous 12 months relating to activity to be reviewed	Y/N (if Y then please provide brief details separately)
Has there been any reduction in the effectiveness of the internal controls due to staff absences through sickness and/or vacancies etc?	N
Have there been any breakdowns in the internal controls resulting in disciplinary action or similar?	N
Have there been any significant changes to the process?	N
Are there any particular matters/periods of time you would like the review to consider?	N