

## **APPENDIX IV**

### **INTERNAL AUDIT REVIEW - CARBON REDUCTION COMMITMENT AND ENERGY MANAGEMENT**

<b>No.</b>	<b>Audit Recommendation</b>	<b>Comments</b>	<b>Responsible Officer</b>	<b>Timescale for Implementation</b>	<b>Current Status</b>
<b>5.1</b>	Consideration should be given to include a commitment within the Corporate Plan to reduce the Council's carbon footprint, with the aim of contributing to the long term national target established by the Scottish Government of a reduction in carbon emissions by 42% by 2020 and 80% by 2050.	This will be given due consideration when the Corporate Plan is next reviewed. A Climate Change Strategy is also currently being prepared for the council which will contain proposals for carbon reduction and related performance targets	Corporate Director (EDP&I)	31/03/2020	In May 2019 Moray Council declared a Climate Emergency and committed to producing a climate change strategy within 2019-20.
<b>5.2</b>	The Annual Report on Energy Strategy/ Actions should also report CO2 emissions, including comparisons with prior year figures to show the direction of travel for this key indicator.	Carbon emissions for non-domestic properties reported to Policy and Resources Committee on the 27th of November 2018	Energy Officer	Immediate	Complete
<b>5.3</b>	Consideration should be given to providing further analysis within the Annual Report on Energy Strategy/ Actions of the actual savings generated from each energy saving project.	The annual report will be expanded to include further analysis of carbon and financial savings from each energy saving project.	Energy Officer	With effect from Annual Report 2018/19	Complete
<b>5.4</b>	The Energy Supplier should be reminded to use actual meter readings wherever possible.	Actual readings are submitted monthly to suppliers by the Council. The Energy Supplier does not use the information consistently and regularly. Regular reminders will be sent to the Energy Supplier.	Energy Officer	28/02/2019	Complete

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<b>5.5</b>	Random sampling should be undertaken of the meter readings detailed on the Energy Supplier's Invoice to the actual recorded meter reading submitted to the Energy Section. Any concerns or queries should then be raised with the Energy Supplier.	Procedure to be developed and adopted	Energy Officer / Energy Technician	31/03/2019	Complete
<b>5.6</b>	The Energy Manual should be updated to include procedures for ensuring the regular checking and submission of energy consumption meter readings.	Procedure to be developed and adopted	Energy Officer / Energy Technician	31/03/2019	Complete
<b>5.7</b>	Consideration should be given to undertaking regular reconciliations between expenditure recorded within Team Sigma system to information supplied to FMS.	Monthly reconciliations between expenditure recorded within Team Sigma system to information supplied to FMS will be carried out.	Energy Officer / Energy Technician	31/03/2019	Complete
<b>5.8</b>	Consideration should be given to exploring the variance analysis functions within Team Sigma, as this may provide some additional management information of areas for further investigation or identify anomalies in energy consumption.	A study with report will be undertaken to consider the analysis functions within Team Sigma.	Energy Officer / Energy Technician	31/03/2019	Initiated and on-going during 19/20