



Cabinet Office

CARBON REDUCTION PLAN GUIDANCE

Notes for Completion

Where an In-Scope Organisation has determined that the measure applies to the procurement, suppliers wishing to bid for that contract are required at the selection stage to submit a Carbon Reduction Plan which details their organisational carbon footprint and confirms their commitment to achieving Net Zero by 2050.

Carbon Reduction Plans are to be completed by the bidding supplier¹ and must meet the reporting requirements set out in supporting guidance, and include the supplier's current carbon footprint and its commitment to reducing emissions to achieve Net Zero emissions by 2050.

The CRP should be specific to the bidding entity, or, provided certain criteria are met, may cover the bidding entity and its parent organisation. In order to ensure the CRP remains relevant, a Carbon Reduction Plan covering the bidding entity and its parent organisation is only permissible where the detailed requirements of the CRP are met in full, as set out in the Technical Standard² and Guidance³, and all of the following criteria are met:

- The bidding entity is wholly owned by the parent;
- The commitment to achieving net zero by 2050 for UK operations is set out in the CRP for the parent and is supported and adopted by the bidding entity, demonstrated by the inclusion in the CRP of a statement that this will apply to the bidding entity;
- The environmental measures set out are stated to be able to be applied by the bidding entity when performing the relevant contract; and
- The CRP is published on the bidding entity's website.

Bidding entities must take steps to ensure they have their own CRP as soon as reasonably practicable and should note that the ability to rely on a parent organisation's Carbon Reduction Plan may only be a temporary measure under this selection criterion.

The Carbon Reduction Plan should be updated regularly (at least annually) and published and clearly signposted on the supplier's UK website. It should be approved by a director (or equivalent senior leadership) within the supplier's organisation to demonstrate a clear commitment to emissions reduction at the highest level. Suppliers may wish to adopt the key objectives of the Carbon Reduction Plan within their strategic plans.

A template for the Carbon Reduction Plan is set out below. Please complete and publish your Carbon Reduction Plan in accordance with the reporting standard published alongside this PPN.

¹Bidding supplier or 'bidding entity' means the organisation with whom the contracting authority will enter into a contract if it is successful.

²Technical Standard can be found at:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/991625/PPN_0621_Technical_standard_for_the_Completion_of_Carbon_Reduction_Plans__2_.pdf

³Guidance can be found at:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/991623/Guidance_on_adopting_and_applying_PPN_06_21__Selection_Criteria__3_.pdf

Carbon Reduction Plan

Supplier name:Audit Yorkshire.....

Publication date:11 October 2022.....

Introduction

Audit Yorkshire is a highly experienced, award winning and value adding internal audit, local counter fraud, local security management and advisory service provider. We provide services predominantly to NHS organisations and we serve a small number of third sector clients. We work across the Yorkshire and Humber regions.

Commitment to achieving Net Zero

Audit Yorkshire is committed to achieving net zero emissions by 2045.

Through our host organisation, York and Scarborough Teaching Hospitals NHS Foundation Trust, we are committed to the NHS Carbon Footprint target of reducing the emissions we directly control to net zero by 2040 with 80% of this delivered by 2028 to 2032. For emissions we can influence, but can't directly control, the NHS Carbon Footprint Plus net zero target is 2045, with 80% of this delivered by 2036 to 2039.

Baseline Emissions Footprint

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured.

Baseline Year: 2019/20

Additional Details relating to the Baseline Emissions calculations.

Audit Yorkshire started measuring its carbon footprint from 2019/20. Audit Yorkshire's largest source of carbon emissions by far is the commute by employees to its offices in West and North Yorkshire, along with the travel to the many client sites across Yorkshire and the Humber regions. The other significant source of carbon emissions comes from the energy usage at Audit Yorkshire's two offices. There are no scope 1 emissions as Audit Yorkshire does not own its offices, nor has a fleet of vehicles.

Baseline year emissions:

EMISSIONS	TOTAL (tCO₂e)
Scope 1	0.0
Scope 2	7.6
Scope 3 (Included Sources)	87.3
Total Emissions	94.9

Current Emissions Reporting

Reporting Year: 2020/21

EMISSIONS	TOTAL (tCO₂e)
Scope 1	0.0
Scope 2	6.6
Scope 3 (Included Sources)	4.8
Total Emissions	11.4

Emissions reduction targets

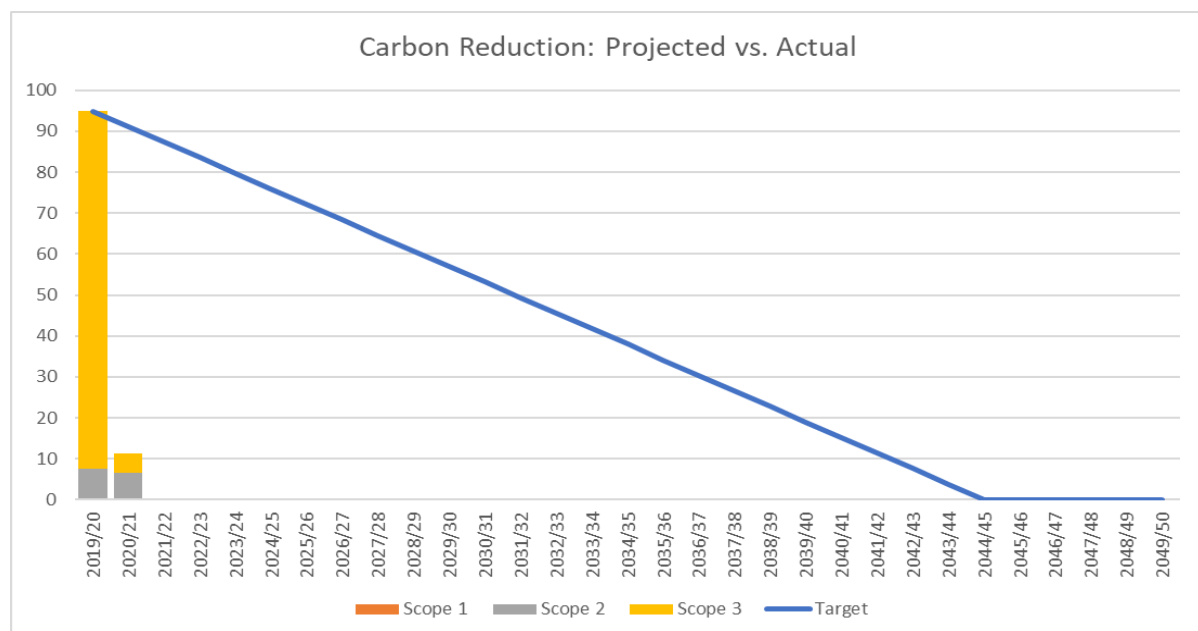
Audit Yorkshire's baseline measurement in 2019/20 identified that the largest source of carbon emissions was our staff commute and business travel to our clients. When the Covid-19 pandemic happened in 2020, this caused a wholesale shift to homeworking and teleconferencing. As a result, Audit Yorkshire saw a 95% reduction in its scope 3 emissions in one year.

In order to continue our progress to achieving net zero, we have adopted the following carbon reduction targets:

- Flexible working arrangements for employees is now permanently available for all staff. In practice, this will be a hybrid working arrangement, mixing working at home with office-based work according to the requirements of our service. A survey of all staff showed that the majority preferred to work from home. This will ensure that we stay close to the 88% reduction against the 2019/20 baseline. It is expected that there will be a small increase in mileage in 2021/22 when the Covid-19 restrictions were lifted
- Meeting with clients is now done mainly via MS Teams or Webex. Face-to-face meetings will still be necessary and important, but occur much less frequently
- We have recently closed our office in Wakefield which will reduce our scope 2 emissions by 50%
- We have also moved to a smaller office space in Park House at York Hospital
- The NHS will be offering incentives for staff to switch to greener forms of transport, including electric cars. Audit Yorkshire as an NHS consortium organisation will be able to offer these incentives to its employees

We project that carbon emissions will decrease over the next five years to 10 tCO_{2e} by 2025/26. This is a reduction of 12% (and a 90% reduction over six years).

Progress against these targets can be seen in the graph below:



Carbon Reduction Projects

Completed Carbon Reduction Initiatives

The following environmental management measures and projects have been completed or implemented since the 2019/20 baseline. The carbon emission reduction achieved by these schemes equate to 83.5 tCO_{2e}, an 88% reduction against the 2019/20 baseline and these measures will be in effect when performing the contract

- Video conferencing
- Flexible working policy. Staff can work from home or choose a hybrid of office and home working. It is expected that some face to face meetings will continue to be necessary
- In July 2022 we closed down our second office in Wakefield. This means that in 2022/23 our scope 2 emissions will be halved
- When there are Audit Yorkshire team away days, staff are asked to car share whenever possible or use public transport, bicycle or foot.

Also our host organisation, York and Scarborough Teaching Hospitals NHS Foundation Trust (YSTHFT), have produced a detailed Green Plan outlining its achievements, progress and targets around carbon emissions. Their Green Plan 2021-26 can be found here:

<https://www.yorkhospitals.nhs.uk/about-us/publications/>

Audit Yorkshire, as part of YSTHFT, is able to offer these incentives to its employees

- Tax & NI savings available on electric vehicles via a salary sacrifice scheme
- Employees can purchase bicycles through the Cycle to Work scheme

In the future we hope to implement further measures such as:

- Investing in our IT infrastructure to increase our resilience and flexibility. For example, in 2022/23 we will move our audit software MKinsight from a hosted server to the cloud
- YSTHFT are actively switching to forms of heating and power that produce less CO₂ in its buildings which will see our Scope 2 emissions in the Park House office go down (see Green Plan 2021-26)

Declaration and Sign Off

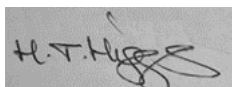
This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard⁴ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting⁵.

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard⁶.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

Signed on behalf of the Supplier:



Helen Higgs, Managing Director and Head of Internal Audit

Date:11 October 2022.....

⁴<https://ghgprotocol.org/corporate-standard>

⁵<https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

⁶<https://ghgprotocol.org/standards/scope-3-standard>