

Biodiversity and Resilience of Ecosystems Plan

for Audit Wales 2023 – 2027

July 2023

This document has been prepared in accordance with the Biodiversity and Resilience of Ecosystems Duty and covers the period 1 April 2023 to 31 March 2027. It has been jointly prepared by the Auditor General for Wales and the Wales Audit Office under section 6(6) of the Environment (Wales) Act 2016. Reporting on progress and impact will be under section 6(7) of the Environment (Wales) Act 2016 and with regard to Reporting Guidance published by the Welsh Ministers.

Audit Wales is the non-statutory collective name for the Auditor General for Wales and the Wales Audit Office, which are separate legal entities with their own legal functions. Audit Wales is not a legal entity. Consequently, in this document, we make specific reference to the Auditor General or Wales Audit Office in sections where legal precision is needed.

If you require this publication in an alternative format and/or language, or have any questions about its content, please contact us using the details below.

Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.
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This document is also available in Welsh.

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Foreword

Rydym yn falch o gyflwyno ein Cynllun Bioamrywiaeth a Gwydnwch Ecosystemau ar gyfer 2023 - 2027.

We are pleased to present our Biodiversity and Resilience of Ecosystems Plan for 2023 - 2027.

The Environment (Wales) Act 2016 Part 1 – Section 6 duty sets out requirements for the Welsh Government and other public authorities which are to maintain and enhance biodiversity and promote the resilience of ecosystems. The duty places biodiversity as a natural and integral part of policy and decision making within public authorities.

This is designed to:

- maintain and enhance the natural environment through managing land appropriately to create healthy functioning ecosystems.
- increase awareness of the importance of a biodiverse natural environment with healthy functioning ecosystems.
- support ecological resilience, making the environment healthier for wildlife and people.
- be adaptive to a changing environment where there is a need to use resources efficiently.

Audit Wales is covered by this duty and is keen to play its part in making changes to redress the losses of biodiversity and the negative impact on nature's benefits to people.

This plan sets out our Biodiversity and Resilience of Ecosystems objectives for the period 2023-2027. It builds on the progress we have made through our previous plan and ensures that biodiversity considerations are embedded into everything that we do as far as consistent with the proper exercise of our functions.

We are particularly proud that through the previous plan we:

- continued to deliver audit examinations and studies relevant to maintaining and enhancing biodiversity, including our work on public sector’s readiness for net zero carbon by 2030, our work on sustainable tourism at the national parks, on flood risk management, on town centres and on carbon reduction plans in other bodies (including fire and rescue authorities and unitary authorities).
- maintained our accreditation at Level 5 (the highest level) of the Green Dragon Environmental Standard, demonstrating our ongoing commitment to effective environmental management.
- reduced our business travel, total greenhouse gas emissions, production of waste and consumption of paper and water, and undertook carbon offsetting to compensate for our emissions by funding equivalent carbon dioxide saving projects elsewhere.
- supported an environmental champion’s staff group.

This plan highlights our key commitments over the next three years. We have established **four key objectives** and the plan highlights the steps we will take. These are aligned with the Audit Wales Five-Year Strategic goals to ‘deliver a strategic, dynamic and high-quality audit programme’ and to ‘develop a culture and operating model that enables us to thrive both now and in the future.’

We look forward to collaborating with colleagues both inside and outside the organisation to realise the commitments set out in the plan.



Adrian Crompton
Auditor General for Wales



Dr Kathryn Chamberlain
Chair, Wales Audit Office



About our plan

The Environment (Wales) Act 2016 introduced an enhanced biodiversity and resilience of ecosystems duty (the section 6 duty) for public authorities in the exercise of functions in relation to Wales. The section 6 duty requires that, 'A public authority must seek to maintain and enhance biodiversity in the exercise of functions in relation to Wales, and in so doing promote the resilience of ecosystems, so far as consistent with the proper exercise of those functions.'

To comply with the duty, public authorities are required to embed the consideration of biodiversity and ecosystems into their early thinking and business planning, including any policies, plans, programmes, and projects, as well as their day-to-day activities. The Auditor General for Wales and Wales Audit Office fall within the definition of public authority under the terms of the Act and as such are required to publish a plan on how we will meet the section 6 duty. We are also required to report on progress.


The Welsh Government published in 2015 its national biodiversity strategy Nature Recovery Action Plan for Wales (NRAPW). Reporting Guidance was published by the Welsh Government in 2019 and this indicates that reporting on the section 6 duty can be aligned to NRAPW objectives. For reporting purposes, we will take account of the guidance provided and will focus on:

- engaging and supporting participation and understanding to embed biodiversity throughout decision making at all levels.
- tackling key pressures on species and habitats.
- putting in place a framework of governance and support for delivery.

In addition to our biodiversity and resilience of ecosystems plan, Audit Wales has developed a **Net Zero plan**. These are separate plans with different purposes, considering the objectives of the other without detriment or crossover. Our Net Zero plan is the more extensive of the two as it lends itself to greater impact when considering the nature of the business.

Our Executive Leadership Team approved the approach and Net Zero plan for Audit Wales in 2021 and the current plan runs until 2026.

It is also worth noting that while neither the Auditor General nor the Wales Audit Office are listed public bodies for the purposes of the Well-being of Future Generations (Wales) Act 2015, we nonetheless seek to maximise our contribution to achieving the seven well-being goals for Wales, including that of a resilient Wales.



Our objectives 2023-2027

Audit Wales Objective 1:

Embed biodiversity in Audit Wales internal planning and decision making.

Why is this important?

- Audit Wales aspires to be a model organisation and include biodiversity considerations in our decision making.
- we play a key role in influencing the thinking and behaviour of others and shaping the wider public debate, it is vital we demonstrate our fulfilment of our statutory obligations under section 6 of the Environment (Wales) Act 2016.

We will deliver against this objective by:

- planning and delivering a standalone Biodiversity Plan
- linking the Audit Wales Biodiversity and Resilience of Ecosystems Plan to our:
 - net zero plan
 - environmental Management System (EMS)
- making commitments in our corporate plans by:
 - ensuring biodiversity issues are considered and referenced in key documents.
 - ensuring functions across the organisation deliver biodiversity actions as business as usual through inclusion in our:
 - i impact Assessments
 - ii policy development
 - iii major projects

- raising awareness of biodiversity and sustainability across Audit Wales by:
 - conducting periodic training (2022 included procurement training covering biodiversity and circular economy).
 - monitor the delivery of our plan and identify areas for improvement.
 - developing the work of our environmental champions staff group.

How we will measure success

- Examples of impact statements in policy updates.
- We will self-assess the impact of biodiversity awareness raising actions including training.

Link to Audit Wales five-year strategy



A culture and operating model that enables us to thrive now, and in the future.

Audit Wales Objective 2:

We will ensure relevant and timely coverage is given to public bodies' response to the climate and nature emergency in our programme of audit work.

Why is this important?

- The Auditor General's examinations, studies and audit of accounts are regarded as influential in changing the policies and practices of public bodies. Audit Wales has a role to assure, explain and inspire. Our audit programme for 2023-2026 will be focussed on four themes:



Tackling
inequality



Responding to the
climate and nature
emergency



Service resilience
and access



Well-managed
public services

- The Nature Recovery Action Plan for Wales (NRAPW) has identified several key challenges that need to be addressed in Wales. Through our work, we are keen to play our part in helping redress the impact of the climate and nature emergency in Wales.

We will deliver against this objective by:

- at regular intervals, commencing in April 2023, engaging with a range of stakeholders, including those with an interest in matters relating to biodiversity and the resilience of ecosystems, to seek their views on work for inclusion in our forward programme, and on the approaches to be adopted in relevant examinations and studies¹. We will also enhance our research and development in areas including biodiversity and the resilience of ecosystems.
- progressing targeted audit work on how public bodies have responded to the biodiversity and resilience of ecosystems duty. This will include a specific piece of work to examine areas of Natural Resources Wales' functions relevant to maintaining and enhancing biodiversity.
- striking the right balance in having a bank of pre-planned audit projects and sufficient flexibility to respond to emerging areas of interest.
- providing support and training for auditors on how they should perform the biodiversity and resilience of ecosystems duty in their audit work as set out in the Auditor General's Code of Audit Practice and related guidance.

How we will measure success

- Feedback from stakeholders.
- We will gather and consider staff views on their confidence in assessing the performance of audited bodies.

Link to Audit Wales five-year strategy



A strategic, dynamic and high-quality audit programme.

¹ The degree of relevance will determine the extent and depth of our work and we will apply a proportionality principle.

Audit Wales Objective 3:

We will minimise our adverse impact on the environment and take action to protect species and develop habitats.

Why is this important?

- As an organisation that operates across the whole of Wales it is vital that we consider our impact on the environment now and in the future.
- When making plans about our business including procuring goods and services, our estate, travel and waste and encouraging positive behaviours, our decisions must be informed and take account of our statutory obligations under section 6 of the Environment (Wales) Act 2016.

We will deliver against this objective by:

- reducing our Greenhouse gas emissions through:
 - minimising production of waste by reuse and maximising the proportion recycled.
 - minimising consumption of natural resources paper and water by:
 - Reducing the number of photocopier devices.
 - Aerated and boiler taps to use only what is needed.
 - reducing the total distances, we travel for business:
 - increasing use of technology to support client meetings and engagement.
 - applying a travel hierarchy while considering our ways of working principles.
 - providing and promoting active travel for better outcomes:
 - including production of a travel plan, areas maps and guidance

- using environmentally friendly cleaning product
- reducing, reusing and recycling resources
- applying a circular economy approach when viable, particularly when using plastics and recycled materials and considering our supply chain
- develop approaches to biodiverse and native nature-based solutions considering sequestration through tree planting and other means to support carbon reduction and support habitats.

How we will measure success

- Evidence of biodiversity considerations in the procurement of goods and services.
- We will gather data on biodiversity as part of our Environmental Management System (EMS) and measure Scope 1 (direct), Scope 2 (electricity), and Scope 3 (indirect) emissions.
- Measure the percentage of reduction, reuse, and recycling of our resources.

Link to Audit Wales five-year strategy



A culture and operating model that enables us to thrive now and, in the future.

Audit Wales Objective 4:

We will ensure governance for biodiversity within Audit Wales provides capacity and expertise, making the most of external scrutiny and accreditation.

Why is this important?

- The delivery of key organisation plans requires good governance, and our Biodiversity and Resilience of Ecosystems is no exception.
- The plan is sponsored by the Executive Director Communication and Change and Executive Director Corporate Services whose functions are critical in the successful deployment of resources and monitoring delivery.
- Good governance moves us beyond compliance and reporting through our Annual Report and Accounts provides for external scrutiny.

We will deliver against this objective by:

- Assigning Executive level sponsorship of the Biodiversity and Resilience of Ecosystems Plan actions with a link Board member to provide non-Executive support.
- Developing our approach to monitoring and reporting on climate change mitigation and decarbonisation.
- Ensuring ecological expertise can be drawn upon where needed, either internally or externally.
- Maximising opportunities to support and collaborate with other audit bodies.
- Encouraging and supporting our environmental champions.
- Supporting environmental organisations and projects.
- Maintaining Green Dragon standard or similar external accreditation, to reduce impacts and protect the environment, including minimising ecosystem degradation, our impact on climate change, loss of biodiversity, pollution, the use of finite resources, waste, and emissions.

How we will measure success

- We will include updates on the delivery of the plan within the Chief Executive's report to Board and monitor progress through key performance indicators.
- External audit reaccreditation for our environmental management standard

Link to Audit Wales five-year strategy



A culture and operating model that enables us to thrive now and, in the future.



Monitoring arrangement

We will draw on Key Performance Indicators (KPIs) and other key data to measure success and report annually via update reports to the Executive Leadership Team and Audit Wales Board to track progress. We will also include progress details in our Annual Report and Accounts. The Audit Wales Executive Leadership Team with the Audit Wales Board will consider the report before its publication.

Environmental Champions will act as ambassadors and advocate for behaviour change campaigns and are available for staff to raise concerns and share ideas on how our policies and practices can be improved.



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