



Newark and Sherwood District Council

Assurance Review of Climate Sustainability Assessment

April 2026

Final

Executive Summary

OVERALL ASSESSMENT			SUBSTANTIAL ASSURANCE	ACTION POINTS	HIGH RISK	MEDIUM RISK	LOW RISK	OPERATIONAL
					0	0	1	0
KEY STRATEGIC FINDINGS								
C		Newark and Sherwood District Council's stated goal of achieving Carbon Neutrality by 2035 (as originally outlined in the Climate Emergency Declaration and restated as an organisational goal) has been evidenced as having a plan to be achieved subject to a residual level of carbon sequestration at a degree that management consider to be tolerable. It should be stated that the responsible Management at the Council are confident that this can be achieved based upon their internal governance and the work of the Carbon Trust.						
C		Nationally, the Council is ahead of many other councils that TIAA has undertaken this review for as they have calculated current emissions and have considered and presented a reasoned position on carbon offsetting costs. Most councils have not undertaken these steps.						
C		Local Government Reorganisation (LGR) means that milestones and pathways are both somewhat speculative and hard to track as it is likely corporate emissions will change in accordance with agreed needs. Additionally, successor post vestment organisations will likely re-evaluate future goals and undertake a revised gap analysis.						
GF		Total tCO ₂ e reduction across the estate and fleet has been included to reporting at the Policy and Performance Improvement Committee (PPIC) since June 2025 to support milestone reporting.						
SCOPE				ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE				
Confirm that there are agreed climate related key performance indicators (KPIs) which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.				The Council has committed to becoming carbon neutral by 2035, with consideration to bring this forward to 2030. Climate change is embedded in the Community Plan under the objective to "enhance and protect the district's natural environment."				

Assurance - Key Findings and Management Action Plan (MAP)

Id	Root Cause Indicator	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
157	C	Water usage has not been considered within the Sustainability and Climate Action Plan (2025). The Carbon Reduction Target Review identified related carbon emissions as increasing from 10 tCO₂ to 241 tCO₂, with a recommendation to review sites with high water usage / anomalies in consumption. Additionally, the waste reduction target has a date set but no specific reduction targets (e.g. recycling will increase to 70% by 2030) and there is no detail with respect of potential challenges to reaching the aims of the plan.	Update the Sustainability and Climate Action Plan (2025) with targets for water usage including reviews of high usage sites and clear reduction targets where appropriate. Waste reduction targets to be reviewed and updated with clearer goals for carbon emissions reduction, details of potential challenges identified for each goal and strategies to overcome them.	3	TIAA accepted NSDC's additional context in the draft stage but removed it from the draft report. Key context regarding the Southwell Leisure Centre transfer and the development of the Dukeries Leisure Centre and dashboard integration work was omitted, which affects interpretation of water usage and waste performance. All utilities are tracked via a live dashboard which will also include water in the near future (evidence shared). Regarding waste reduction targets, these will be borne from the national directives which are due for implementation from 2027 onwards. Evidence Submitted - Updated Greening NSDC Action Plan. - Climate Indicators Framework - PPIC reports on statutory recycling requirements. Omission of this context materially affects the accuracy of the finding.	N/A	N/A

PRIORITY GRADINGS

1	HIGH RISK	Fundamental control weaknesses or compliance issues that require immediate attention.
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2	MEDIUM RISK	Control weaknesses that are not critical but require planned action at the earliest opportunity.
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3	LOW RISK	Minor issues on which action should be taken or monitored as part of continuous improvement.
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Operational - Effectiveness Matter (OEM) Action Plan

Id	Root Cause Indicator	Finding	Suggested Action	Management Comments
No operational effectiveness matters relating to this review				

ADVISORY NOTE

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

Findings

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
RM	Risk Mitigation	The documented process aligns with the mitigating arrangements set out in the corporate risk register.	In place	-	-
C	Compliance	Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	Partially in place	157	-
GF	Governance Framework	There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.	In place	-	-
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.	In place	-	-
S	Sustainability	The impact on the organisation's sustainability agenda has been considered.	Partially in place	-	-
R	Resilience	Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.	In place	-	-

Other Information



Newark and Sherwood District Council (NSDC, the Council) have identified that there is a risk score of six that they may not be able to meet the Government's Green Agenda and the aspirations / expectations of the NSDC community in delivering a carbon neutral service.

Other Information



In 2019 the Council set a target to reduce corporate carbon emissions from 2,510 tCO₂e to net neutral by 2035. Corporate emissions increased to 3,799 tCO₂e in 2023/24 and then reduced to 2,902 tCO₂e for 2024/25.

The reason for the increase from 2019 to 2023/24 was attributed to the transfer of Southwell Leisure Centre to direct Council control and the development of the Dukeries Leisure Centre to include a swimming pool.

While the recent year on year reduction is significant and very positive a challenging target remains with a framework having been introduced to support reduced carbon emissions. It should be noted that management at Newark were confident that they will be able to remain on track.

It was noted that the strategic risk register for Newark flags the risk of climate change as being 6 (amber).



Strategic risks including the risk '508 – Environment', associated action plans and strategies, controls in place and potential impacts of the risk are regularly reviewed.



The Climate Change Act (2008) set a legally binding target for the UK economy to reach net zero greenhouse gas emissions by 2050. Although this does not directly apply to district councils, NSDC is aiming to achieve carbon neutral status for its corporate operations by 2035 and have worked with the Carbon Trust to develop a detailed strategy and action plan to aid them in achieving this. Consideration was given to bringing the housing target in line with this. However, as the scale of emissions, costs and requirements for an increase in resource included was deemed too high to be feasible, the Council is aiming for 2050 for housing.



The Sustainability and Climate Action Plan provides a high-level overview of the strategy NSDC will implement in order to reach net zero by 2035 for corporate operations. Each key objective is broken down into aims and has associated reporting metrics identified. The Greening Newark and Sherwood Action Plan then breaks this down further into individual projects, owners for each individual project, expected implementation year and provides (where available) expected energy, carbon and cost savings.



The goals detailed in the Carbon Programme Projects Tracker, the Climate Strategy (2020), the Greening Newark & Sherwood Action Plan and the Sustainability & Climate Action Plan (2025) are reviewed monthly by the Carbon Programme Group. Quarterly reports are provided to the Policy and Performance Improvement Committee (PPIC) with a comprehensive report presented annually at the Cabinet meeting.



It was noted that where Hydrotreated Vegetable Oil (HVO) fuel was recommended to the PPIC as an alternative fuel source to diesel or electricity, potential concerns associated with use of HVO were not included in the PPIC paper (e.g. possible issues with potential biodiversity loss through deforestation / sourcing sustainable feedstock or the full lifecycle footprint of biofuel production). Cold weather performance was identified as a benefit to the use of HVO which is only in cases where the fuel has been refined to a winter grade to lower the risk of gelling, wax crystallisation and filter plugging.



A review of corporate emissions report completed by the Carbon Trust (February 2025) confirmed that there had been an increase in emissions from the baseline year 2018/19 2,510 tCO₂e to 3,799 tCO₂e in 2023/24. This is a result of an increase in buildings under NSDC control, an increase in workforce (full time equivalent (FTE) in 2019 was 493, 2024 increased to 587) and the overall maturity of reporting of carbon emissions has significantly improved particularly in relation to reporting and emissions calculations for purchased goods and services. Additionally, the October 2025 PPIC report states that the Council's fleet has increased by five waste trucks, five grounds maintenance vehicles, two vehicles for Community Protection Officers, an additional vehicle for the targeted Street Scene Team and there has been a pool installed in the Dukeries Leisure Centre.

Other Information



NSDC declared a Climate Emergency in the NSDC Climate Emergency Strategy (2020). This document provides a detailed explanation on what the Council intends to do in response to this declaration and the reasons why. The Strategy details individual carbon reduction projects for Council operated buildings including leisure centres, the fleet, indirect emissions and housing. Comparing the 2020 strategy to the 2025 Sustainability and Climate Action Plan (draft) shows the Council have made positive progress on their initial goals. This includes the installation of solar PV, LED lighting, and heat pumps across some of the Council buildings, work has begun to electrify the fleet with charge points being installed, a focus on biodiversity and tree planting, improvements to waste and recycling, community and staff engagement initiatives, and integration of sustainability principles to internal documentation.



There are plans to continue the electrification of the fleet as it has been identified as one of the main sources of carbon emissions. Phased work has begun to introduce EV charge points for the Community Protection Team vehicles with plans to have a full strategy to assess the needs of current infrastructure, demand and a phased timeline for the introduction of vehicle electrification. NSDC have explored the possibility of HVO fuel however, at the current time this is not feasible due to the cost.



NSDC have implemented controls across their estate to reduce unnecessary energy consumption such as motion sensor lighting in stairwells and toilets. The lighting in the main office areas is manually controlled. The heating systems are locked to predetermined settings.



The Council Waste Operations fleet use the route optimisation software 'Routeware'. This software automates the route planning and is proven to reduce mileage and fuel consumption. These routes are then further reviewed within the Street Scene Team to address any potential operational challenges and provide further optimisation.



The Procurement Policy does include considerations of undertaking a balanced approach to environmental, social and economic impacts during the procurement process. There are plans to develop an action plan to prioritise key areas where carbon reduction efforts within the supply chain can be made which will include a focus on high emission areas.



Between 2019 and 2024 over 19,000 trees have been planted or given away to the community. There are plans to invest in two community woodlands in partnership with Nottinghamshire County Council to plant and maintain up to 114,000 trees and the Sherwood Forest Trust have set a target of 10,000 trees by 2027.



There is no central budget for sustainability and carbon reduction projects. The Council will provide funding for individual projects as part of the Capital Programme and apply for external sources of funding where it becomes available. The Council have prepared a pipeline of potential projects which may qualify for external funding in the future in order to enable a faster turnaround for submitting applications (example projects include solar PV and retrofitting for housing stock).



The budget allocation for individual projects and spend to date is reported at the quarterly PPIC. These projects are in alignment with the NSDC action plans and strategy.



The Greening Newark and Sherwood Action Plan provides an expected overview of kWh savings, CO₂ reduction, cost savings, lifetime savings potential and payback (in years). Additionally, work is in progress to build a dashboard in Power BI which will collate data which is already available but can be time consuming to gather. This dashboard will aid NSDC in monitoring value for money (e.g. energy tariffs and energy generation from solar PV installations), reporting information in line with Streamlined Energy and Carbon Reporting (SECR), and will help the Council to identify areas to improve and, overall, impact of changes in the coming years.



Carbon reduction projects are prioritised based on available funding.

Other Information

-  The Procurement Policy does touch on Environmental, Social and Governance (ESG) considerations. However, there is nothing on the tender specification for carbon emissions and it would require a feasibility study to determine a baseline for procurement emissions, resource management and what is needed with an action plan to be drafted by June 2029.
-  The Climate Communications Plan is a working document that targets local residents, schools, youth groups, community organisations, local business, Council staff / electees and the media / press. Within this Plan are campaigns to provide regular updates on the Council's work, amend the public facing internet site with actions, resources and tips, provide updates on COP30, and events such as the Great British Spring Clean, No Mow May, Great Big Green Week and Recycle Week. Campaigns are evenly spaced out which avoids over saturation of information.
-  The Council have signed up to a Green Rewards app which enables residents within the district to compete with each other for one of two monthly prizes by tracking carbon reducing activities (such as sustainable commuting, recycling or purchasing eco-friendly products). June 2025 saw 656 signups to the app with an estimated reduction of 101,619kg of CO₂ since the app was opened to the public in 2021.
-  There has been engagement with Mott MacDonald to develop the Local Area Energy Plan (LAEP) that aligns with other areas across the East Midlands Combined County Authority (EMCCA). The first draft LAEP is due November 2025.
-  The June 2025 update to Cabinet states that the 2035 target is achievable and sets out a forecast for carbon savings of 4,019 tCO₂e. A significant share of this estimate (1,800 tCO₂e) comes from expected savings from switching to green energy tariffs and decarbonisation of the electricity grid if the Department for Energy Security and Net Zero's Clean Power 2030 Action Plan is successful. The forecast also identified potential savings of 90% of the fleet emissions (1,274 tCO₂e) with the replacement of diesel with HVO fuel (a project which has since been put on hold due to the costs associated).
-  Work is in progress to provide climate awareness training to Council staff in the form of an e-learning module which will not be mandatory to complete. The draft module covers the basics and impacts of climate change, solutions, what the Council is doing, how to make a difference and a seven-question knowledge check. The module is relevant, detailed and identifies key points for climate change. The launch date for this module has not yet been determined.
-  In line with the Council's plans to introduce projects to influence the behaviour of residents and businesses the Council have been providing 'Accelerator Training' workshops to local businesses. This has been funded by the UK Government through the UK Shared Prosperity Fund. The aim is to help business reduce cost of energy bills by increasing efficiencies, build their own decarbonisation plans and develop energy audits. As of October 2024, 80 businesses have enrolled on the training, 12 of these have decarbonisation plans to implement.
-  Climate awareness training has been delivered to members and report writing officers and aims to make decision makers aware of the climate emergency and how they can consider carbon reduction in decision making. This training has been delivered to 12 Councillors and 50 officers as of October 2024.
-  In line with NSDC's obligations under the Environment Act 2021 biodiversity is a clear theme across the various plans, strategies and working groups within NSDC. Key focuses include tree planting, no mow zones, habitat banks, wildflower corridors and community engagement.
-  The Carbon Programme Group meets monthly to discuss projects and supplies quarterly updates on key projects and documents to the PPIC and annual updates to the Cabinet.

Other Information



The Council has an ambitious tree planting program, including partnerships with Greenwood Community Forest under the DEFRA-funded Trees for Climate scheme. This involves planting large numbers of trees (e.g., 114,000 trees in new woodlands) and providing grants for landowners and schools. They have introduced a Tree Strategy (drafted in 2024) that emphasizes maintenance and care of trees after planting, acknowledging that “you can’t simply just plant a tree and leave it completely alone”.



The Council is actively working to centralise and strengthen the ongoing sustainability and climate projects but is facing issues in terms of coordination of documentation and projects. It has been identified that there are ongoing projects which align with the climate projects that have not been declared to the Transformation Team in the absence of a dedicated Climate Officer.

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.

Assignment Engagement Details

3.

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Effectiveness of arrangements

4. 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

5. 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

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

Release of Report

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

Stage	Issued	Response Received
Audit Planning Memorandum:	3 rd October 2025	3 rd October 2025
Draft Report:	5 th February 2026	
Revised Draft Report:	27 th February 2026	
2nd Revised Draft Report:	20 th March 2026	25 th March 2026
Final Report:	1 st April 2026	