



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.

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

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.



Carbon Reduction Plan

Supplier name:Audit Yorkshire.....

Publication date:01 September 2026.....

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 (YSTHFT), 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 2038.

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 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 company vehicles. Note that Audit Yorkshire is not involved in the manufacture or movement of goods, so only employee commuting and business travel is counted in the scope 3 emissions of this CRP.

Baseline year emissions:

EMISSIONS	TOTAL (tCO₂e)
Scope 1	0.0
Scope 2	33.2
Scope 3 (Included Sources)	64.5
Total Emissions	97.7

Current Emissions Reporting

Reporting Year: 2025/26

EMISSIONS	TOTAL (tCO₂e)
Scope 1	0.0
Scope 2	0.9
Scope 3 (Included Sources)	6.0*
Total Emissions	6.9

**based on information available*

Emissions reduction targets

Audit Yorkshire's baseline measurement in 2019/20 identified that the largest source of carbon emissions was our employees commuting 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.

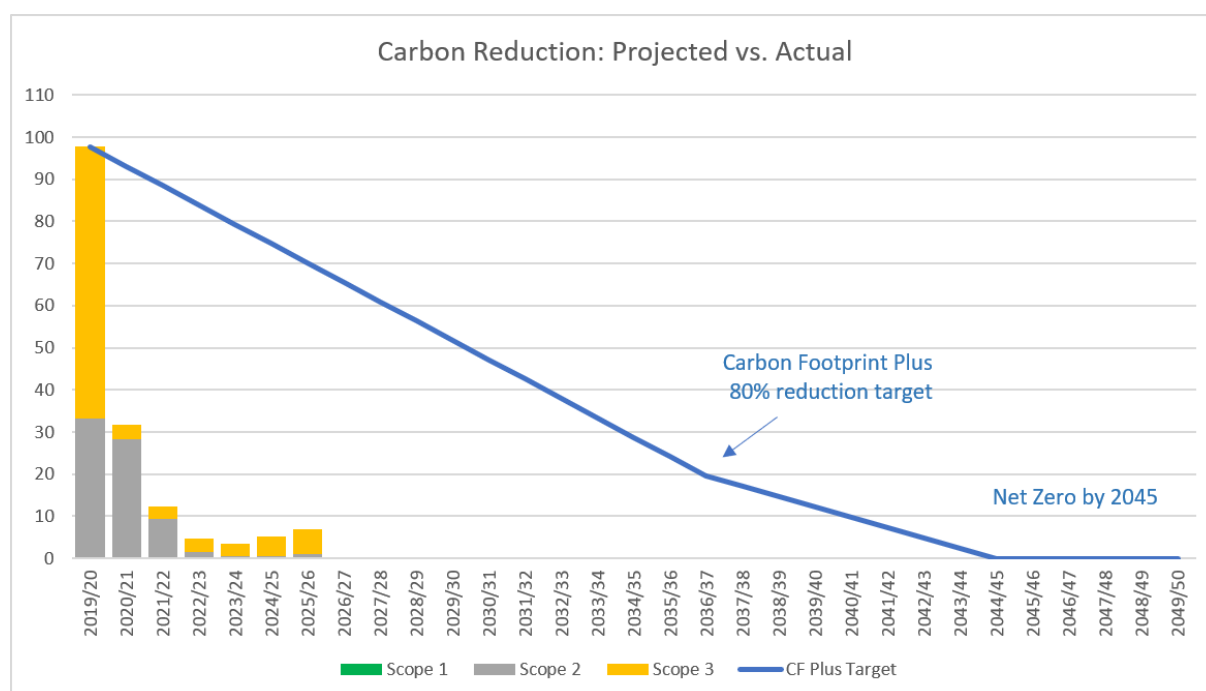
The next significant source of carbon emissions was the energy consumption of our office spaces. In 2021/22 work done at Park House, our York office, saw a significant drop in carbon emissions. In 2022, Audit Yorkshire moved into a much smaller office inside Park House, and we have seen a further reduction in CO2 emissions. Also in 2022, Audit Yorkshire closed its Wakefield office. These changes have resulted in a 98% reduction in our scope 2 emissions.

So in five years, overall Audit Yorkshire had achieved a 95% reduction in carbon emissions against its 2019/20 baseline.

In order to maintain our progress in approaching 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 this new way of working.
- Meetings with clients is done mainly via MS Teams. Many of the staff at our clients also work remotely. However face-to-face meetings are becoming more frequent and we recognise the value of being visible on site. Supporting our clients with an excellent service remains our top priority. Therefore, our scope 3 emissions has increased slightly.
- The NHS offers incentives to its staff to switch to greener forms of transport, including electric cars which we have adopted.

This graph shows the reduction in Audit Yorkshire's carbon emissions against NHS targets:



Carbon Reduction Projects

Completed Carbon Reduction Initiatives

The following environmental management measures and projects have been completed or implemented since the 2019/20 baseline. During 2023/24 we delivered our best emission reduction of 96% which equated to 94.2 tCO₂e. Whilst scope 2 emissions reduced during the next two years, during 2025/26 they have slightly increased due to additional onsite presence which has also had an impact on scope 3 emissions due to increased travel.

- Flexible working policy. Staff can work from home with visits on site where required or choose a hybrid of office and home working.
- Video conferencing through digital solutions.
- YSTHFT are investing heavily to switch to forms of heating and power that produce less CO₂ across its estate.
- In February 2022 we moved into smaller offices at Park House, further reducing our energy consumption. In July 2022 we closed down our second office in Wakefield. These changes in our use of office space have achieved a reduction in our scope 2 emissions. Further to this, in 2023 and 2024 we operated an office share with the Information Governance team to further reduce our carbon footprint. However, as of 2025/26 we were no longer able to operate as an office share.
- In 2024 we moved our audit software from a hosted server to the cloud to improve our IT resilience and in 2025 we moved away from the Trust network and onto a cloud based solution.

Also, our host organisation YSTHFT have produced a detailed Green Plan outlining its achievements, progress and targets around carbon emissions. Their Green Plan 2024-27 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 on Zero and Ultra Low Emission Vehicles (ULEVs) via a salary sacrifice scheme. Some of our employees have taken advantage of this scheme and now drive electric cars.
- Employees can purchase bicycles through the Cycle to Work scheme.
- Discounted bus travel in York and to Scarborough Hospital.

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

- Continue to invest in our IT infrastructure to ensure that staff benefit from the flexibility of home and hybrid working, and our clients have easy access to us.
- Staff will be encouraged to reduce their carbon footprint. For example, our staff car share wherever possible.
- Continuing to support our host Trust YSTHFT in reducing its carbon emissions to net zero by 2040.
- Further explore options for reducing our carbon footprint.

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 our Managing Director on behalf of the Audit Yorkshire Board.

Signed on behalf of the Supplier:



Date:01 September 2026.....

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>