

# Biodiversity and Resilience of Ecosystems Duty

Report for 2023-2025 and  
Plan for 2026-2028

December 2025



This report on compliance with the Biodiversity and Resilience of Ecosystems Duty covers the period 1 January 2023 to 31 December 2025. It has been prepared under section 6(7) of the Environment (Wales) Act 2016, taking account of reporting guidance published by the Welsh Ministers.

Also included in this document is our forward plan for the period 1 January 2026 to 31 December 2028, which has been prepared under section 6(6) of the Environment (Wales) Act 2016.

As the Auditor General and the Wales Audit Office are separate legal entities, each with their own respective functions and each covered by the Biodiversity and Resilience of Ecosystems Duty, each are required to produce a related Plan and Report. However, as we work together in the same organisation, we have agreed to bring our objectives together in a joint plan and to prepare a joint report on our progress.

Audit Wales is the collective name for the Auditor General for Wales and the Wales Audit Office. Audit Wales is not a legal entity. Consequently, in this Plan, we make specific reference to the Auditor General or Wales Audit Office in sections where legal precision is needed.

### **If you need any help with this document**

If you would like more information, or you need any of our publications in an alternative format or language, please:

- call us on 029 2032 0500
- email us at [info@audit.wales](mailto:info@audit.wales)

You can use English or Welsh when you get in touch with us – we will respond to you in the language you use.

Corresponding in Welsh will not lead to a delay.

Mae'r ddogfen hon hefyd ar gael yn Gymraeg.

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# Foreword

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## We are pleased to present our Biodiversity and Resilience of Ecosystems Duty Report for 2023-2025 and Plan for 2026-2028.

The first section of this document is our third report on compliance with the Biodiversity and Resilience of Ecosystems Duty. We provide commentary on delivery of the objectives set out in our plan for the reporting period. Overall, we consider that we have been effective in the steps we have taken towards meeting those objectives and in performing the Duty over the period 1 January 2023 to 31 December 2025.

In my role as Auditor General, my reports can encourage beneficial changes relating to maintaining and enhancing biodiversity in Wales. Responding to the climate and nature emergency is one of the four key themes that drives our performance audit work programme. Over the last three years, we delivered a number of examinations and studies which covered biodiversity and ecosystems considerations, more detail on which is provided in the report.

The Wales Audit Office does not own or manage land and therefore has a smaller opportunity to carry out activities that support biodiversity and ecosystem resilience than organisations that do. However, we fully recognise the need to minimise our impact on the environment and play our part in addressing the threats posed to wildlife and natural habitats by human activities.

Over the reporting period, we maintained our accreditation at the highest level of the Green Dragon Environmental Standard. We also relocated all three of our offices into smaller more modern premises with significantly improved environmental performance, and implemented a new plan to help reduce the impacts of our business travel and commuting.

The second section of this document is our forward plan for performing the Biodiversity and Resilience of Ecosystems Duty over the next three years. It includes updated objectives for the period 1 January 2026 to 31 December 2028. We reviewed our previous plan in light of the content of the report and have extended the timeframe of the plan up to the next statutory reporting deadline. We have also consolidated our objectives with updated key actions.



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**Adrian Crompton**

Auditor General  
for Wales



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**Dr Ian Rees**

Chair of the  
Wales Audit Office



# Introduction and context

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The Environment (Wales) Act 2016 introduced a Biodiversity and resilience of ecosystems duty for public authorities in Wales (often referred to as the section 6 duty). The duty requires public authorities to seek to maintain and enhance biodiversity and promote the resilience of ecosystems, so far as is consistent with the proper exercise of their functions.

The Auditor General for Wales is the statutory external auditor of the Welsh public sector. The Auditor General is responsible for the audit of most of the public money spent in Wales.

The Wales Audit Office provides resources, such as staff, for the exercise of the Auditor General's functions, and monitors and advises the Auditor General. The Wales Audit Office currently employs around 300 staff.

Together, as Audit Wales, we audit around £28 billion of income and expenditure. Our latest Annual Plan provides more detail on the range of bodies that we audit, our governance arrangements and how we follow the public pound in Wales. Our audit work supports the effective scrutiny of public money by the Senedd and locally elected representatives.

Both the Auditor General and the Wales Audit Office are covered by the section 6 duty and are required to publish a plan on how we will meet the duty and report on progress made.

The Auditor General's main functions involve examining and reporting on the stewardship of public money by Welsh public bodies. When carrying out this work, we consider how well public bodies are run and the effectiveness of their services. The Auditor General also carries out sustainable development principle examinations for certain bodies under the Well-being of Future Generations (Wales) Act 2015, including the Welsh Government. Where practical, this work is integrated within our wider audit work programme.

In reporting on public bodies, and in making recommendations, the Auditor General can encourage beneficial changes relating to maintaining and enhancing biodiversity in Wales.

The Wales Audit Office does not own or manage land and therefore has a smaller opportunity to carry out activities that support biodiversity and ecosystem resilience than organisations that do. However, we fully recognise the need to minimise our impact on the environment and play our part in addressing the threat of climate change and the threats posed to wildlife and natural habitats by human activities.

The first section of this document is our third report on compliance with the section 6 duty and covers the period 1 January 2023 to 31 December 2025. We provide commentary on delivery of the objectives set out in our plan for the reporting period. Overall, we consider that we have been effective in the steps we have taken towards meeting those objectives and in performing the section 6 duty over the period 1 January 2023 to 31 December 2025.

The second section of this document is our forward plan with updated objectives for the period 1 January 2026 to 31 December 2028. We reviewed our previous plan in light of the content of the report and have extended the timeframe of the plan up to the next statutory reporting deadline. We have also consolidated our objectives with updated key actions.

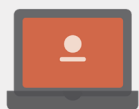
# Progress made on delivering our objectives

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## 1. Embed biodiversity in internal planning and decision making

During the period January 2023 to December 2025, our impact assessment arrangements for new or revised internal policies and processes included screening questions to ensure due coverage was given to sustainable development, biodiversity and resilience of ecosystems considerations.

Particular projects where biodiversity and resilience ecosystems impacts were given significant consideration included:



- our 'Future Workplaces' estate rationalisation project, where environmental and biodiversity considerations were key scored criteria in helping develop an approach to identify suitable future office accommodation;



- developing a hybrid working model, through which the adoption of smarter and more flexible ways of working, supported by our IT and digital platforms, reduces the need for staff to travel and our overall environmental footprint;
- developing and implementing a Sustainable Travel Plan and Travel and Expenses Handbook, to help us reduce the environmental and financial impacts of business travel and commuting, and encourage greater levels of physical activity;



- developing and implementing a Carbon Reduction Plan and action plan to ensure that carbon reduction considerations, as with other aspects of sustainability, are embedded into everything that we do.



Each year, we ran all-staff surveys to gather additional information on current staff travel patterns, needs and preferences. This helped inform the decisions and actions we needed to take and supported us in reporting more accurately on our carbon footprint.

We developed and published an [interactive data tool](#) which allows internal decision makers to monitor how we have performed over the last few years against our environmental sustainability measures on greenhouse gas emissions, business travel, finite resource consumption, and waste management. The preparation of this tool has been informed by the latest [HM Treasury guidance for public bodies on sustainability reporting](#) and the [Welsh public sector net zero reporting guide](#).

Throughout the reporting period, our procurement activities have followed a hierarchy that prioritises avoidance, reuse, refurbishment, and recycling before purchasing new. Where purchase is the viable option, our preferred route of sustainable procurement is via Welsh and UK Government frameworks that follow the [Government Buying Standards](#). We also apply a good practice checklist to help us better perform the duty when contracting for goods and services. Specifically, in relation to our procurement of IT equipment, we prioritise energy efficiency and device reuse, alongside user needs.

## 2. Ensure relevant and timely coverage is given to public bodies' response to the climate and nature emergency in our programme of audit work

In spring 2023, we identified 'Responding to the climate and nature emergency' as one of four key themes that now underpin our forward work programme for performance audit.

During the scoping and planning stages of all performance audit work, our quality processes require audit teams to consider where a particular audit might be relevant to supporting the Auditor General in discharging the section 6 duty.

Over the last three years, we carried out work on several national studies which considered issues relevant to climate change and biodiversity. Alongside a specific review of how Welsh Government leadership and public authorities are working to comply with The Biodiversity and Resilience of Ecosystems Duty, published outputs included:



- Approaches to achieving net zero across the UK – a joint piece of work between the public audit offices of the four UK nations



- Sustainable development? – making best use of brownfield land and empty buildings
- Arrangements to deliver the affordable housing target and realise wider benefits
- Active travel – a report looking at delivery of active travel objectives and the management of associated funding



- The Wales Infrastructure Investment Strategy
- Protecting Nature for Future Generations? Natural Resources Wales's approach to designating Sites of Special Scientific Interest

When undertaking individual studies, we regularly consider opportunities at appropriate stages to invite input from relevant bodies, including engaging with the Office of the Future Generations Commissioner as we develop our work.

During the reporting period, we completed a series of sustainable development principle examinations across public bodies covered by the Well-being of Future Generations Act. This work led up to and informed our overall statutory report in April 2025, No time to lose: Lessons from our work under the Well-being of Future Generations Act.

Our local audit programme also delivered a number of additional reports looking at issues of particular relevance to the duty and 'A Resilient Wales' at individual bodies. These included:

- Gwynedd County Council – Decarbonisation Progress
- Wrexham County Borough Council – Decarbonisation Progress
- Pembrokeshire County Council – Carbon Reduction
- Torfaen County Borough Council – Waste Recycling
- Caerphilly County Borough Council – Waste Management
- Conwy County Borough Council – Recycling and Waste Management
- Carmarthenshire County Council – Waste Services

In spring 2024, we drew on learning from our work to respond to the Welsh Government's white paper consultation on new environmental legislation. And in summer 2025, we submitted evidence to the Senedd Climate Change and Environment Committee to support its scrutiny of the new Environment (Principles, Governance and Biodiversity Targets) (Wales) Bill. The Welsh Government's Explanatory Memorandum for the Bill pointed to evidence from our recent report on the section 6 duty.

In November 2024, we consulted on the next iteration of the Auditor General's Code of Audit Practice which sets out some specific expectations on how auditors should perform the duty when carrying out their work.

In addition, during the reporting period, all of our planning templates and supporting guidance for performance audit work have been subject to a fundamental review as part of a refresh of processes and procedures, as we formally adopted standards published by the International Organization of Supreme Audit Institutions (INTOSAI). Consideration of how auditors should perform the duty was covered as part that review, alongside discharging the Auditor General's duties under the Well-being of Future Generations (Wales) Act 2015, including in the context of the goal of 'A Resilient Wales'.

### 3. Minimise our impact on the environment and take action to protect species and develop habitats

Some business travel remains essential for us to effectively perform our audit and other functions. Over the period 2023 to 2025, Audit Wales staff attended our offices and audited body sites more regularly than previously in the post-COVID period, as part of a move towards an optimal hybrid working model for the organisation.

Our Travel and Expenses Handbook, which was updated during the reporting period, is based on a set of sustainable travel principles to inform business travel related decision making. In October 2023, we published a new Sustainable Travel Plan to help reduce the environmental and financial impacts of business travel and commuting and encourage greater levels of physical activity for health and wellbeing benefits.

During 2023-2025, all staff were offered participation in a cycle-to-work scheme and a salary sacrifice lease scheme to encourage take-up of electric and hybrid vehicles, alongside being signposted to other incentives and resources to promote active travel. All of our office locations now have EV charging stations, cycle facilities and showers.

Over the reporting period, we relocated all three of our offices into smaller more modern premises with significantly improved environmental performance:



- in March 2023, we relocated our Cardiff headquarters to smaller premises within close proximity to two main train stations and traffic-free cycle and walking routes;
- in September 2023, we relocated our North Wales office into smaller shared premises, with an improved environmental footprint and facilities;
- in April 2025, we relocated our West Wales office into smaller shared premises, also with an improved environmental footprint and facilities.

As reported in our [Annual Report and Accounts for 2024-25](#), the impact of these moves can be seen through a 58% reduction in carbon emissions attributed to energy use and use of natural resources across our estate compared to 2022-23.

In all our estate relocations, we opted to reuse all our surplus furniture and equipment rather than entering it into the waste stream. Items were donated to over 15 charity, community-run and public sector organisations supporting the local community. More generally, we have proactively used reuse schemes to reduce our consumption of finite resources, and the proportion of our waste sent to landfill.

In April 2024, the Welsh Government introduced [new regulations requiring all workplaces to separate recyclable materials](#). New recycling bins were located in our offices to capture the required separate waste streams and further improve our processes for collecting and separating waste.

Our use of consumer single use plastics is also now very low, and for many deliveries in 2024-25 we opted out of packaging altogether. All our staff use laptops and smart phones which reduce the need for the printing of meeting papers. The printing of meeting papers is now generally discouraged except where it is essential, for example, due to a reasonable adjustment for a disability.

In 2025, Audit Wales ran a strategic initiative to explore the potential use of generative AI tools in enhancing efficiency, productivity, collaboration, and digital confidence across the organisation. The project engaged a diverse cohort of colleagues in a structured pilot to test Microsoft Copilot 365 capabilities in audit and corporate contexts. As part of this initiative, we applied current Welsh Government guidance to estimate the supply chain emissions associated with our use of AI.

## 4. Ensure governance for biodiversity within Audit Wales provides capacity and expertise, making the most of external scrutiny and accreditation

During the period January 2023 to December 2025 we maintained our accreditation at Level 5 (the highest level) of the Green Dragon Environmental Standard, demonstrating our ongoing commitment to effective environmental management. The most recent Green Dragon external audit was completed in June 2025.



We also established an internal Carbon Reduction Working Group and external networking links, to help inform our planning work for contributing to Wales's longer-term net zero carbon goals.

In 2024, we published our Carbon Reduction Plan, which was revisited and reviewed in 2025. The plan sets out five aims covering our emissions boundary, culture, and collective responsibility. The plan and associated action plans are considered biannually as part of our executive governance arrangements. An internal audit review of the Plan and our approach was undertaken in August 2025. The resultant report from the Head of Internal Audit provided reasonable assurance and was considered by our Audit and Risk Assurance Committee. The report highlighted a number of good practice areas and set out some useful recommendations for further improvement.

We monitor and measure our performance against a corporate Key Performance Indicator (KPI) and environmental standards targets, as well as targets through the Carbon Reduction Plan, Travel Plan and Biodiversity Plans.

Audit Wales reports through the Welsh Government Net Zero guidelines on an annual basis and has the ability to benchmark against other similar public sector bodies, through a new interactive reporting tool.

# Future focus for our work

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We have set three high-level objectives, with associated key actions, to help us perform the Section 6 duty over the period 1 January 2026 to 31 December 2028.

Our objectives and actions have been prepared with sight of the following key documents:



- the latest [State of Natural Resources Report](#);
- the [Nature Recovery Action Plan](#), which sets out objectives aimed at reversing the decline of biodiversity in Wales;
- the [section 7 lists of species and habitats of principal importance for Wales](#);
- the [Area Statements](#) outlining key challenges facing particular localities across Wales.

Over the period 1 January 2026 to 31 December 2028, we will use a combination of quantitative and qualitative methods to measure, report and reflect on our performance against these objectives. This includes periodic internal reporting to our Executive Leadership Team and Board.

It should also be noted that we are monitoring the progression of an [Environment \(Principles, Governance and Biodiversity Targets\) \(Wales\) Bill](#). If passed, the legislation would establish an independent environmental governance body during the period of this Plan: the Office of Environmental Governance Wales (OEGW). Provision is made in the Bill to make the Auditor General for Wales the statutory external auditor of the OEGW. The OEGW would also be required to prepare a strategy which, among other things, sets out how the OEGW intends to avoid overlapping functions with other Welsh oversight authorities, including the Auditor General.

## 1. Ensure relevant and timely coverage is given in our programme of audit work to public bodies' response to the climate and nature emergency

### Why this is important:

- the Auditor General's work programme is regarded as influential in changing the policies and practices of public bodies;
- through our work, we are keen to play our part in addressing the declared climate and nature emergency in Wales.

### Key actions for delivering this objective:

- giving due regard to the key documents listed in the introduction to this section when planning and developing our forward work programme;
- ensuring auditors are fully aware of the expectations set out in the Auditor General's Code of Audit Practice and underpinning guidance on how auditors should perform the section 6 duty when planning and carrying out their work;
- taking account of the views of organisations with an interest in maintaining and enhancing biodiversity in Wales when:
  - considering the content of our forward work programme;
  - determining the approach to be adopted in audit work that is of particular relevance to the section 6 duty;
  - evaluating the impact of such pieces of work;
- considering whether public bodies are acting in accordance with the sustainable development principle so that they can contribute to the national well-being goals, including 'A Resilient Wales', through their setting of well-being objectives and the steps they take to meet them;
- ensuring we keep track of action taken in response to relevant audit recommendations;
- staying alert to opportunities to share audit learning on issues relevant to the section 6 duty with wider audiences, including to inform policy development and scrutiny;
- proactively monitoring any upcoming changes in auditing standards, guidance and developments in the area of sustainable reporting, so that we can evaluate any implications for Audit Wales and respond appropriately.



## 2. Embed biodiversity and resilience of ecosystems considerations in our internal planning and decision making

### Why this is important:

- it empowers and motivates colleagues to consider and take responsibility for our impact on the natural environment;
- we aspire to be a model organisation for the public sector in Wales and beyond.

### Key actions for delivering this objective:

- assigning executive level sponsorship of this Plan with a link Board member to provide non-Executive scrutiny and support;
- consistently taking account of sustainability, carbon reduction and biodiversity considerations as part of our arrangements for assessing the likely impact of internal strategies, policies and practices (revised or new);
- monitoring progress of delivery of the objectives and actions set out in this plan through our executive governance and Board oversight arrangements;
- seeking periodic third-party audit and accreditation of our environmental management system to ensure ongoing challenge and support for our commitment to continual improvement;
- when procuring services:
  - including requirements relevant to performance of the duty in our tender award criteria;
  - complying with the duty when stipulating the performance standards to be included in contracts, where relevant;
  - working with suppliers to make improvements to add social value and reduce waste and greenhouse gas emissions through production and/or travel;
- enhancing the content of our internal management information dashboard which provides detail and context for decision makers on performance against our environmental sustainability measures such as greenhouse gas emissions, finite resource consumption and waste management.

### 3. Take appropriate steps to monitor, minimise and raise awareness of our impacts on the environment

#### Why this is important:

- as an organisation that operates across the whole of Wales it is vital that we take steps to monitor, manage and minimise our impact on the environment;
- as an employer of around 300 staff, we can play a key role in raising awareness and sharing information about ways through which we can all play our part in responding to the climate and nature emergency.

#### Key actions for delivering this objective:

- delivering the objectives set out in our Carbon Reduction Plan, which include monitoring and reducing:
  - greenhouse gas emissions attributable to commuting and business travel, alongside encouraging the use of more sustainable options for business travel and commuting;
  - our consumption of electricity, fuel, paper and water;
  - our production of office waste, alongside maximising the proportion of that waste that is reused or recycled;
  - supply chain CO<sub>2</sub> equivalent emissions attributable to goods and services;
- enhancing the content of our [interactive data tool](#) which provides detail for external stakeholders on performance against our environmental sustainability measures such as greenhouse gas emissions, finite resource consumption and waste management;
- aligning our reporting methodology with the latest Welsh Government guidance and keeping track of any further legal and policy developments in this area;
- periodically raising awareness and delivering training for staff on the section 6 duty and work-related biodiversity and sustainability issues including, for example, the potential environmental impacts associated with the use of AI applications;

- supporting the work of our environmental champions staff group on raising awareness about ways through which we can each play our part in responding to the climate and nature emergency and enhancing biodiversity;
- exploring options such as supporting native tree planting, peatland restoration and similar schemes through which we could help enhance habitat restoration in Wales and at least partially offset our unavoidable greenhouse gas emissions;
- subject to operational requirements, supporting employees who wish to undertake related voluntary, community or charity activities.



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We welcome correspondence and  
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Rydym yn croesawu gohebiaeth a  
galwadau ffôn yn Gymraeg a Saesneg.