Climate Action Roadmap

Office of the Comptroller and Auditor General

Revision and Approval History					
Version	**Revised By**	**Revision Date**	**Approved By**	**Approval Date**	**Comments**
1			CD	29/03/2023	
2	CG	September 2023	Management Board	10/10/2023	Annual update
3	CG	May 2024	Management Board	11/06/2024	Annual update
4	CMP	June 2025	Management Board	15/06/2025	Annual update
5	OS	September 2026	Management Board	13/10/2026	Annual update

1. Introduction and progress to date

The Public Sector Climate Action Mandate 2025 (Mandate) sets out the energy efficiency and energy related greenhouse gas (GHG) emissions reduction targets which public sector bodies in Ireland are legally obliged to meet. It also sets out various actions public sector bodies must take. It mandates all public bodies to develop roadmaps setting out how they will deliver against those targets and implement the actions.

This roadmap outlines the relevant actions taken by the Office of the Comptroller and Auditor General (OCAG) to date and sets out how we aim to meet our obligations under the Mandate.

In accordance with the guidance issued by the Sustainable Energy Authority of Ireland (SEAI) and the Environmental Protection Agency (EPA), this climate action road map for the OCAG focuses on our plans for reducing total energy-related emissions and fossil fuel related emissions from our operations in line with targets in the Climate Action Plan 2025. In the OCAG context, this currently includes emissions from

- fuel used for our building
- electricity used for our building, equipment and lighting.

The OCAG, given its size and remit, has incorporated requirements for its Energy Management System into this Roadmap.

Compliance with legal requirements

There are a range of legal requirements for public bodies relating to energy and climate action, including

- Climate Action and Low Carbon Development (Amendment) Act 2021, which requires all public bodies to perform their functions in a manner consistent with Ireland's climate ambition.
- SI393/2021 Energy Performance of buildings, which requires installation of Building Automation and Control by 2025, for buildings with HVAC rated output over 290kW; requires installation of electric vehicle charging points in carparks for new or refurbished buildings with more than 10 car parking spaces.
- SI381/2021 Clean Vehicles Directive, which sets targets for the procurement of clean light and heavy-duty vehicles, with the first target falling in 2025 and the second in 2030. The definition of clean vehicle changes to zero emission vehicles in 2025.
- SI4/2017 Energy Performance of Buildings, which requires all new public sector buildings built since 2018 to be "nearly zero emissions".
- SI646/2016, which requires that public bodies procure only energy using products and vehicles that are on the Triple E register.
- SI426/2014, which requires the public sector to demonstrate exemplary energy management and requires public bodies to undertake energy audits every four years, and also requires that the public sector can only lease or buy buildings with BER A3 or higher.
- SI749/2024 Energy Performance of Buildings Directive, banning public bodies from providing grants for fossil fuel boilers.

Environmental interaction

The main areas of the OCAG's activities which interact with the environment are as follows.

1. Office space

   The OCAG operates from two floors (floors 2 and 3) of a building (3A Mayor Street Upper, D01PF72, Dublin 1) owned by and leased through the Office of Public Works (OPW). The other floors of the building are occupied by the Office of the Government Chief Information Officer, the Office of Government Procurement and a non-government tenant. The building was issued a B3 Building Energy Rating (BER) certification in October 2022 which is valid to October 2032.

2. Business travel

   OCAG staff travel to audited body premises throughout Ireland to carry out core business. Occasionally staff travel internationally for work-related activity. The OCAG reports annually to SEAI a breakdown of business travel incurred in the calendar year by type of transport.

3. Hybrid working

   The OCAG operates on a hybrid working model where staff attend either the office or an audited body's premises for a minimum 40% of their working hours on an annual basis.

4. Procurement

   All goods and services procured by the OCAG have an impact on the environment throughout their life-cycle.

5. Waste

   OCAG's activities generate recyclable, electronic, general and food waste.

Targets

Under the Mandate, every public sector organisation is required to achieve the following by 2030:

- 51% reduction in total energy-related greenhouse gas (GHG) emissions, compared to an average of the 2016-2018 baseline. This requires achieving both:
    - 51% reduction in direct energy-related (non-electricity) emissions, and
    - 51% reduction in overall total emissions
- 50% improvement in energy efficiency

The targets relate to energy used by the OCAG in our day-to-day operations.

Longer term, the energy-related emissions target is to achieve net zero by 2050 at the latest.

Updates and reporting

The Mandate will be updated annually through future updates to the Climate Action Plan. This roadmap will be updated within six months of publication of an updated Mandate. Irrespective of any updates to the Mandate, this roadmap will be reviewed annually.

The annual review will include a review of progress made against the actions set out in the previous year's roadmap, assess progress against meeting the Mandate requirements, and include a statement on when they will be achieved.

The OCAG will continue to submit data into the SEAI's public sector monitoring and reporting system which will track progress towards the energy efficiency and energy related carbon targets.

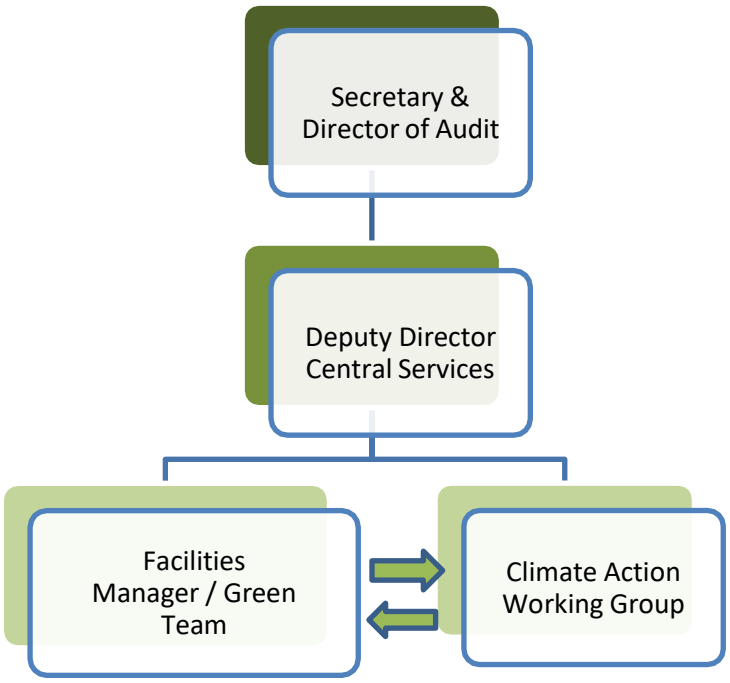
The OCAG will report progress toward implementing the Mandate in its annual report, including its GHG emissions, training provided to staff, sustainability activities, and a statement of compliance with Circular 01/2020: Procedures for offsetting the emissions associated with official air travel.

2. Leadership and governance for climate action

In September 2022, the OCAG's Management Board formally adopted the Public Sector Climate Action Mandate. It also noted the Public Sector Decarbonisation Strategy developed by the Department of Climate, Energy and the Environment to support leadership on climate action by the public sector.

The Deputy Director with responsibility for Central Services, Mr Mitchell McIntyre, has been appointed as Climate and Sustainability Champion for the OCAG and is also the Energy Performance Officer. The Facilities Unit, who reports to the Deputy Director for Central Services, will implement most relevant actions. The chair of the staff working group on climate action, Ms Olivia Somers, reports to the Deputy Director for Central Services.

The Mandate requires that all senior management (P.O. grade or equivalent and above) complete a climate action leadership training course. Senior management in the OCAG completed a climate action leadership training course in February 2025.



3. Engaging our people

The Facilities Unit has been designated as the OCAG's Green Team under the Climate Action Mandate. The members are Ms Olivia Somers (Green Team leader), Mr Cristian Nica, Mr Fergal Keaney and Mr Kenneth Yeates.

To support the Green Team, a staff working group on climate action has been established. Its role is to raise environmental awareness and promote energy saving initiatives. In addition to the chair, the working group includes three volunteers from across the OCAG.

Climate action has been a theme at recent annual office conferences attended by all staff. The May 2022 conference featured a session on climate action, including presentations from external speakers on budgeting for climate change, developments in sustainability reporting and the EU's energy taxation policies. At the January 2023 conference, the chair of the working group on climate action spoke about the challenging targets facing the OCAG with a focus on what staff can do to contribute to achieving the targets.

Regular intranet articles and all-staff emails are issued, highlighting sustainability issues and energy efficiency tips. The working group will continue to promote behavioural change in the area of sustainability through regular communications with staff. The group last presented an energy workshop to all staff in Q3 2025. Workshops will be delivered annually.

Environmental considerations are incorporated into the 2026 corporate training plan and the Green Team continues to work with the Learning & Development Unit to identify appropriate climate action training for staff on an annual basis.

4. Achieving our energy efficiency and carbon reduction targets

The OCAG has already taken a number of concrete actions in pursuit of our climate targets. We have

- signed up to the SEAI-managed "Reduce your use" campaign
- joined the SEAI accelerator programme, featuring workshops/masterclasses on planning, implementing and maintaining a staff engagement programme
- developed an energy and environmental management system for OCAG which, due to the size and mandate of the office, has been incorporated into this roadmap
- introduced a "plug it out" practice whereby facilities staff unplug all devices in the open plan areas before each weekend
- implemented government guidance regarding reduced temperature settings and shortened heating periods in public sector buildings
- committed to closing office premises for the Christmas period where practical
- rolled out an environmental dashboard providing data to senior management on a quarterly basis
- provided climate action leadership training to senior management
- decommissioned legacy network systems and equipment, significantly reducing electricity usage
- procured office paper which is 100% recycled
- changed work practices to reduce paper usage and become as paper free as is practical.
- wrote to the Office of Public Works regarding the optimisation of office accommodation in

the context of blended working and the Climate Action Mandate

- included Green Public Procurement criteria in published tender documentation for contracts valued above the applicable EU procurement thresholds
- renewed our waste disposal contract to include separate collections of recyclable residual/general waste and organic/bio-waste
- signed up for the Deposit Return Scheme's Re-turn for Children campaign
- signed up to the OPW Optimising Power @ Work program
- applied for the Smarter Travel Mark certification

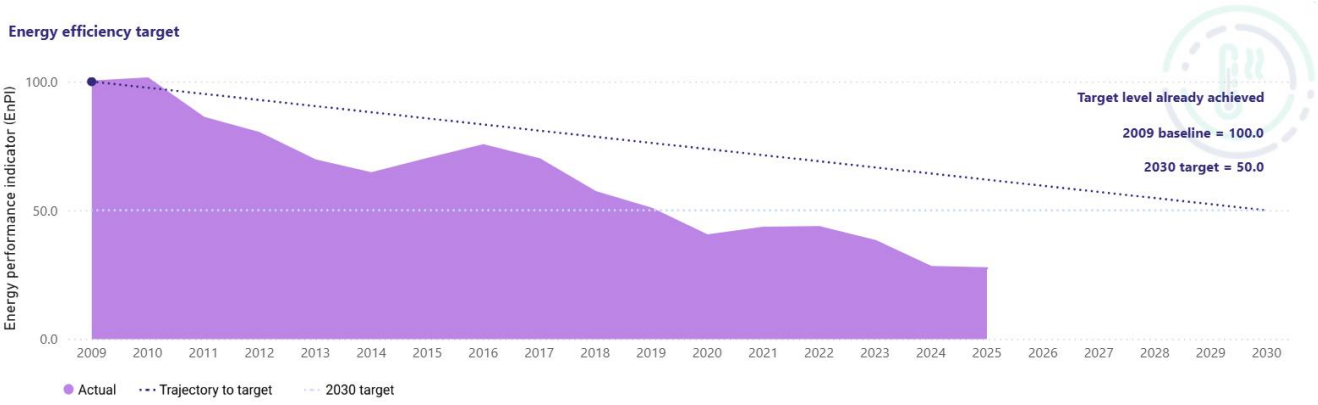
Other actions the OCAG is taking include

- Continuing to measure and monitor paper consumption and issue guidance to staff on reducing paper usage
- Developing a plan, in conjunction with building management and other building tenants, to reduce landfill waste to near zero and to significantly reduce water usage. The building's management is taking the lead on these issues and progress is expected in the medium term.
- OCAG has eliminated the use of disposable plates and cutlery. OCAG will look into ways to eliminate the use of recyclable paper cups, which have replaced single use plastic cups, for use with the water coolers.
- Investigating ways to monitor water usage.
- Obtain and analyse data on all waste collections in order to identify areas where reductions in overall waste production can be achieved
- Engaging with building management in regard to the building management and climate control systems, with the aim to improve energy efficiency.

Energy efficiency performance

The OCAG's carbon footprint is calculated by the SEAI through its monitoring and reporting system. The OCAG makes an annual submission in respect of the number of staff and the SEAI uploads the energy usage data direct from energy suppliers.

Provisional 2025 figures released by SEAI in May 2025 indicate that the OCAG has increased its energy efficiency from a baseline year of 2009 by 72.5% (2024: 68.3%) against the target of 50%. This is due to the combined effects of an increase in staff numbers and a reduction in total energy consumption.



GHG emissions performance

Using the SEAI's preliminary 2025 figures, the table and graphs below summarise the progress to the end of 2025 against the 2030 GHG emissions targets for the OCAG.

	Non-electricity emissions ($kgCO_2$)	**Electricity emissions ($kgCO_2$)**	**Total emissions* ($kgCO_2$)**
Target	51% reduction by 2030		51% reduction by 2030
Baseline (i.e. 2016-2018 average)	40,966	134,041	175,007
2030 target	20,074	28,621	48,695
Actual emissions in 2025	33,210	37,191	70,401
Reductions achieved	7,756 (19%)	91,326 (68%)	104,606 (60%)
Anticipated supply-side reductions (2021-2030)	—	22,956	22,956
Gap to 2030 target	**13,136**		**21,706** (nil if anticipated supply-side reductions are achieved)

* The 2030 target for total emissions reflects a greater than 51% reduction on the baseline level because the SEAI model anticipates reductions from supply-side decarbonisation between 2021 and 2030.

Fossil CO_2 emissions

In 2025, fossil CO2 was 18.9% below the baseline of 40,966 kgCO2.

2025: 33,210 kgCO2

2030 target: 20,074 kgCO2

To achieve this target, fossil CO2 must reduce by another 39.6% from 2025 level within 5 years. No planned energy-saving projects have been reported that will reduce fossil CO2 in 2030*.

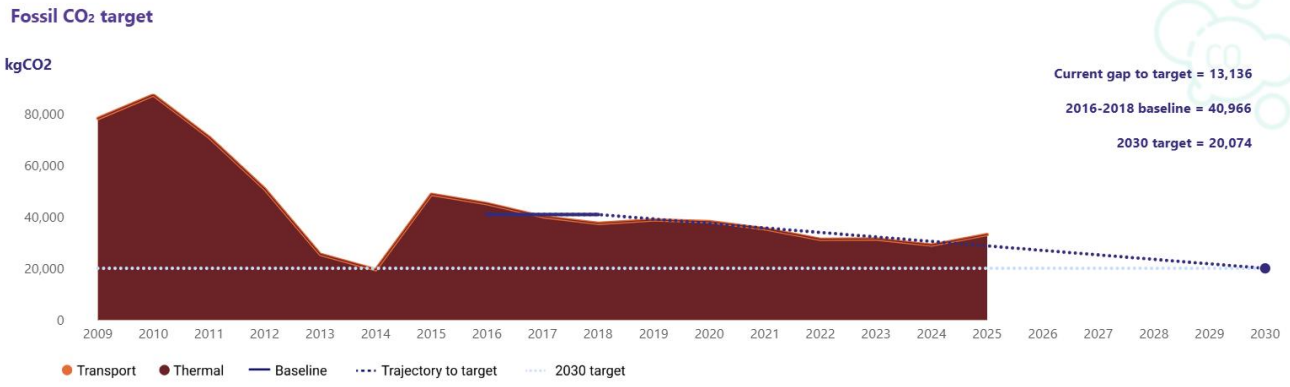
Total CO_2 emissions

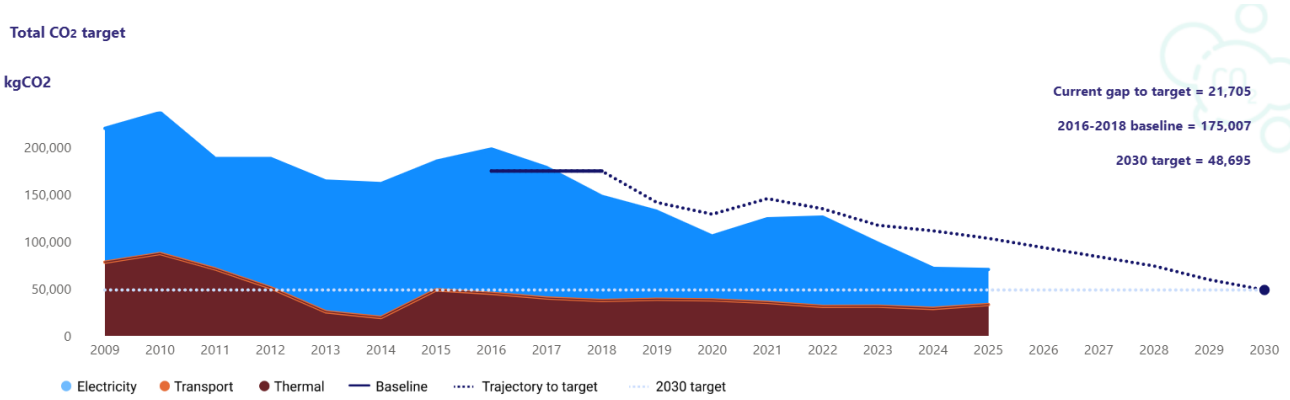
In 2025, total CO2 was 59.8% below the baseline of 175,007 kgCO2.

2025: 70,401 kgCO2

2030 target: 48,695 kgCO2

To achieve this target, total CO2 must reduce by another 30.8% from 2025 level within 5 years. No planned energy-saving projects have been reported that will reduce total CO2 in 2030*.





The figures indicate that the OCAG is not on track to meet its 2030 non-electricity emissions target and that non-electricity emission increased in 2025. The OCAG is investigating the cause of this increase and will make every effort reduce its usage of fossil fuels and meet its 2030 target. To do this, the OCAG is engaging with the building owner and signed up to the OPW's Optimising Power @ Work program.

The figures show that the OCAG is on track to meet its total emissions reduction target by 2030.

These figures are based on our office energy usage only. It is expected that as public sector climate action reporting evolves over the coming years, additional metrics around transport may be included in subsequent iterations of this roadmap.

Energy audit

The OCAG commissioned an energy audit that sought to identify where, when and how the office consumed energy. The audit revealed certain anomalies as to energy consumption across our two floors and in comparison to other floors within the building. The anomalies were investigated in detail by an energy consultant in 2023 and 2024. Decommissioning IT infrastructure from the third floor has addressed the anomalies and, as a result, a significant, permanent reduction in electricity usage was realised in 2024.

The energy audit made recommendations regarding the building's climate control system. The Green Team continue to engage, in cooperation with the other building tenants, with building management in regard to the building management and climate control systems with the aim to improve energy efficiency.

5. Energy and environmental management systems

The OCAG has a number of systems from which data regarding energy consumption and office occupancy can be extracted. For example, we have access to data on

- real time electricity and gas usage across our two floors
- bookings for meeting rooms
- office attendance rates
- business travel data
- temperature readings for individual offices

A dashboard displaying key environmental data was released to senior management in Q2 2025 to help inform future decisions. The dashboard reports up-to-date data on power usage across each floor, the usage rate of the office space, and progress toward legally binding targets.

6. Greening our procurement

The Public Sector Climate Action Mandate imposes a number of requirements in relation to buildings and Green Public Procurement (GPP). GPP is a process where public authorities seek to source goods, services or works with a reduced environmental impact.

The OCAG has updated its procurement practices to reflect guidance published by the EPA to support the inclusion of sustainable and green practices into public sector procurement procedures, in accordance with the Green Public Procurement Implementation Mandate set out in Buying Greener: Green Public Procurement Strategy and Action Plan 2024 – 2027.

In particular, the procedures include appropriate GPP criteria for selection and award criteria when procuring goods and services and include green procurement training.

The OCAG's procurement policies and procedures align with Circular 17/2025: Updated Green Public Procurement Instructions for Public Sector Bodies.

The OCAG's procurement procedures require that a minimum of 10%, by value, of food sought under new contract arrangements is certified organic, where possible.

The OCAG's ICT end user products are procured through an Office of Government Procurement framework. The OCAG ensures, insofar as possible, that products purchased under this framework are certified to EPEAT Gold Standard (or equivalent), are TCO certified (or equivalent) or are remanufactured.

The procurement of the OCAG's indoor cleaning services required tenderers to specify the training that will be put in place to ensure that all staff involved in delivery of the contract have the knowledge and skills to apply cleaning methods which will reduce the environmental impact of the services.

7. Baselining and reducing resource use

The OCAG has moved to a paper free office insofar as is practical. The OCAG will continue to measure and monitor paper consumption in order to identify areas where further reductions may be achieved. OCAG uses and commits to continuing to use recycled products where paper is used.

The Green Team will further assess, in conjunction with our commitment to sustainable procurement, our supply side to identify where and how sustainability savings can be made in cooperation with our various suppliers.

8. Improving our buildings

The Public Sector Climate Action Mandate imposes a number of requirements in relation to buildings including in respect of heating systems, signage in publicly accessible buildings and provisions for vehicles and bicycles.

The OCAG has completed a building stock plan appropriate for the scale of the organisation.

The OCAG is committed to not installing heating systems that use fossil fuels, except in the specific circumstances set out in the Mandate.

The building occupied by the OCAG at 3A Mayor Street Upper is not accessible by the public.

The OCAG has suitable drinking water refill points for all staff across both floors. The OCAG will investigate ways to monitor water usage on its premises. The OCAG does not own any vehicles. There are four car parking spaces allocated to the OCAG in the basement of the

building, to cater for a current staff number of approximately 200.

The OCAG are committed to Ireland's producer responsibility initiatives in the collection and recycling of products, including the deposit return scheme.

The OCAG has locking facilities for a large number of bicycles, including non-traditional bicycles (push bikes, electric bikes, and cargo bikes). The Office promotes the use of bicycles and shared mobility options as appropriate. In 2026, the OCAG applied for the National Transport Authority's Smarter Travel Mark certification to identify further ways it can encourage active and sustainable travel.

Changing rooms and showers are available for the convenience of those who use active travel modes to commute to work.

Approval and sign-off

This climate action roadmap was approved by the OCAG's Management Board on 13 October 2026.



Signed off by — Secretary

19/11/2026 — Date

Appendix 1 – Status of actions from last roadmap

This appendix has been provided to Management Board as an overview of progress against actions committed to in the 2025 Climate Action Roadmap.

Action from 2025 Roadmap	Progress as at September 2026
Develop a plan, in conjunction with building management and other building tenants, to reduce landfill waste to near zero and to significantly reduce water usage	**In progress** – Building management has informed OCAG that they are developing an action plan in this area in conjunction with all tenants and the building owners.
The Green Team will work with the building management to ensure that non-traditional bicycles (push bikes, electric bikes, and cargo bikes) can be accommodated, and will promote the use of bicycles and shared mobility options as appropriate.	**Complete** – The OCAG confirmed that non-traditional bicycles (push bikes, electric bikes, and cargo bikes) can be accommodated in the office facilities. The OCAG promotes bicycle and shared mobility options as appropriate and have applied for the Smarter Travel Mark certification.
Data on all waste collections will be analysed in order to identify areas where reductions in overall waste production can be achieved.	**Not started** – When the new waste disposal contract begins in October 2026, the OCAG will begin analysing waste collections to identify areas where reductions can be achieved.
Engage with building management in regards to the building management and climate control systems, with the aim to improve energy efficiency.	**In progress** – The premises leased by the OCAG was purchased by the OPW in 2026. When meeting with OPW in May 2026, the OCAG raised the issue of the building management and climate control systems and will continue to work with OPW in this regard. The OCAG also signed up to the OPW Optimising Power @ Work program which will help identify ways to reduce energy consumption within the current system.
Renew waste disposal contract to include separate collections of recyclable, residual/general waste and organic/bio-waste.	**Complete** – The OCAG procured a new waste services contract in 2026 which includes separate collections of recyclable, residual/general waste and organic/bio-waste.
Investigate ways to eliminate the use of recyclable paper cups, which have replaced single use plastic cups, for use with the water coolers.	**Complete** – The OCAG reduced the number of water coolers which has reduced the use of recyclable paper cups to a minimum.
Investigate ways to monitor water usage.	**In progress** – The OCAG wrote to building management of it's leased premises and were told there is no equipment installed to allow monitoring of water usage on our floors and there is no plan to install such equipment. We are engaging with the building's new owner to see if monitoring is achievable.
Explore ways to support recycling through the Deposit Return Scheme.	**Complete** – The OCAG signed up for the Deposit Return Scheme's Re-turn for Children campaign.
Review circular on Green Public Procurement obligations when published and update the OCAG's policies and procedures as necessary.	**Complete** – The OCAG reviewed Circular 17/2025 *Updated Green Public Procurement Instructions for Public Sector Bodies* and updated its policies and procedures as necessary.
Update internal procurement procedures to require that a minimum of 10%, by value, of food sought under new contract arrangements is certified organic, where possible.	**Complete** – The OCAG updated its internal procurement procedures to require that a minimum of 10%, by value, of food sought under new contract arrangements is certified organic, where possible.
Ensure, insofar as possible, OCAG end user products are certified to EPEAT Gold Standard	**Complete** – All ICT end user products procured in 2025 were certified to EPEAT Gold and TCO Certified standards.

Action from 2025 Roadmap	Progress as at September 2026
(or equivalent), are TCO certified (or equivalent) or are remanufactured	
Ensure, insofar as possible, that staff involved in delivery of indoor cleaning services have the knowledge and skills to apply cleaning methods which will reduce the environmental impact of the services.	**Complete** – The OCAG procured indoor cleaning services in 2025 and this procurement required tenderers to specify the training that will be put in place to ensure that all staff involved in delivery of the contract have the knowledge and skills to apply cleaning methods which will reduce the environmental impact of the services.