



**Technical assessment  
procedures for  
CARBON NEUTRAL  
CERTIFICATION**

VERSION 2.0 (26/08/2020)

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# 1. INTRODUCTION

To ensure that carbon neutral claims are prepared in accordance with the rules of the Climate Active Carbon Neutral Standard, certain stages and categories of a claim are subject to a technical assessment:

- on application
- every three years thereafter; and/or
- when a base year recalculation is required.

Detailed rules on which certifications are subject to these checks—and when—are in the validation schedule to the *Licence Agreement - Terms and Conditions for Certification against the Climate Active Carbon Neutral Standard and use of the Certification Trade Mark*. There are different procedures for each application type, each set out under its own subheading in Section 2 below. View the [Licence Agreement](#).

The role of a technical assessor is to provide a yes/no answer to each of the questions in the technical assessment. Where a question is answered no, the technical assessor is not required to help the applicant resolve the issue. The applicant must resolve any issues so as to obtain all 'yes' responses in a new technical assessment of reduced scope prior to submitting their report. Alternatively the applicant may appoint a registered consultant (who may be the same as or different to the assessor) to help them prepare their account and resolve the outstanding issues.

Technical assessments are to be carried out by a registered consultant. A [list of registered consultants](#) is available at our website.

If a registered consultant has been appointed to prepare the report, a technical assessment is not required. Instead the registered consultant must warrant that the application has met the requirements set out in the technical assessment below and in accordance with the relevant Standard.

## DEFINITION OF TERMS

Applicant:	The entity applying for carbon neutral certification under the Climate Active Carbon Neutral Standard.
Assessor:	The registered consultant engaged by the applicant to carry out the technical assessment.
Application:	For an initial application: application for carbon neutral certification. For ongoing applications: ongoing reporting and underlying data and systems for maintaining carbon neutral certification.
Assessment:	Assessment of the application carried out by the assessor, using the assessment procedures set out in section 2 of this document.
Assessment procedures:	See Section 2 of this document
The system:	Climate Active Certification Portal, or its predecessor spreadsheets.
Standard:	Climate Active Carbon Neutral Standard

## 2. ASSESSMENT PROCEDURES

### 2.1 Organisations: Initial application

Validation question	Items for consideration
1. Has the organisation boundary been correctly established using either a financial control, operational control or equity share approach?	Has the organisation boundary approach selected been applied in accordance with the definitions in Section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Organisations</i> ?
2. Have all buildings, machinery and vehicles within the boundary been identified for each of the required emission types (electricity, stationary energy and fuel)?	<p>Has the client clearly identified which buildings, machinery or vehicles each emission line item in the carbon inventory relates to, where applicable?</p> <p>Has the client clearly identified which buildings, machinery or vehicles are accounted for in the electricity calculator?</p> <p>Are the buildings, machinery and vehicles linked to each emission line item or calculator selected in a manner consistent with the chosen organisation boundary approach and the definitions in Section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Organisations</i>?</p>
3. To the best of your knowledge have all other emissions likely to be relevant been included in the emission boundary?	<p>To the best of the assessor's knowledge, have all emissions likely to be relevant been assessed for inclusion in the inventory in accordance with the relevance test as set out in section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Organisations</i>?</p> <p>Is the emission boundary broadly consistent with other emission boundaries for organisations in the same or similar sector (taking into account publicly available information on these entities and example inventories in guidance materials)?</p>
4. Are any excluded emissions consistent with the relevance test?	Have all excluded emissions (including items listed as 'excluded - voluntarily offset') been excluded in a manner consistent with not meeting the relevance test as set out in section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Organisations</i> ? Has the reason for exclusion been clearly explained?
5. Have all non-quantified emissions been justified appropriately?	<p>Taking into account the applicant's current circumstances and the nature of each emission source:</p> <ul style="list-style-type: none"> <li>For each non-quantified emission source, is the reason for non-quantification selected in the system appropriate?</li> </ul>
6. Has an appropriate uplift factor been provided for all non-quantified emissions?	<p>For each emission source where data has been set as 'estimated':</p> <ul style="list-style-type: none"> <li>Is it reasonable to estimate activity for this emission source given its size and importance?</li> <li>Are the chosen estimation method and associated assumptions reasonable?</li> </ul>

7. Have the appropriate emission sources been selected from the system?	For all emission sources selected from the online system, are these appropriate given the client's description of the emission source?
	Where the client has not provided a description it is assumed that the emission source is appropriate.
8. Where bespoke emission factors have been used are these appropriate?	Where an emission factor has been used that was not provided in the online system:
	<ul style="list-style-type: none"> <li>• Is there no appropriate emission factor in the system for this emission source, activity data and applicant?</li> <li>• Has the applicant given sufficient reason for choosing or creating this emission factor? Is the reason provided reasonable given the size and nature of the emission?</li> <li>• Has all relevant metadata for the bespoke emission factor been provided, including a valid reference?</li> </ul>
9. Where calculators in the system have been used to estimate data, is this appropriate?	Taking into account the applicant's current circumstances and the nature of each emission source, is it reasonable that actual data was not available and that the use of the calculators is appropriate and consistent with section 2.3.4 of the <i>Climate Active Carbon Neutral Standard for Organisations</i> and other guidance material?
10. Are all estimation methods applied reasonable?	Taking into account the applicant's current circumstances and the nature of each emission source, is it reasonable that actual data was not available and that the use of estimation methods is appropriate and consistent with section 2.3 of the <i>Climate Active Carbon Neutral Standard for Organisations</i> and other guidance material?
	For each emission source where data has been set as 'estimated':
	<ul style="list-style-type: none"> <li>• Is it reasonable to estimate activity for this emission source given its size and importance?</li> <li>• Are the chosen estimation method and associated assumptions reasonable?</li> </ul>

## 2.2 Organisations: Ongoing application

Validation question	Items for consideration
1. Is a base year recalculation required?	Considering the publicly available information about the entity and any changes to activity data or addition of emissions in the carbon inventory, should a base year recalculation occur in accordance with section 2.3.4 of the <i>Climate Active Carbon Neutral Standard for Organisations</i> ?
2. Is the emission boundary as set in the base year still appropriate?	<p>Are there any significant additional emission sources that were not originally included in the boundary that should be assessed for relevance against the relevance test as out in section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Organisations</i>?</p> <p>Is the emission boundary broadly consistent with other emission boundaries for organisations in the same or similar sector (taking into account publicly available information on these entities and example inventories in guidance materials)?</p>
3. Have all non-quantified emissions been justified appropriately?	<p>Taking into account the applicant's current circumstances and the nature of each emission source:</p> <ul style="list-style-type: none"> <li>For each non-quantified emission source, is the reason for non-quantification selected in the system appropriate?</li> </ul>
4. Has an appropriate uplift factor been provided for all non-quantified emissions?	<p>For each emission source where data has been set as 'estimated':</p> <ul style="list-style-type: none"> <li>Is it reasonable to estimate activity for this emission source given its size and importance?</li> <li>Are the chosen estimation method and associated assumptions reasonable?</li> </ul>
5. Where bespoke emission factors have been used are these appropriate?	<p>Where an emission factor has been used that was not provided in the online system:</p> <ul style="list-style-type: none"> <li>Is there no appropriate emission factor in the system for this emission source, activity data and applicant?</li> <li>Has the applicant given sufficient reason for choosing or creating this emission factor?</li> <li>Is the reason provided reasonable given the size and nature of the emission?</li> <li>Has all relevant metadata for the bespoke emission factor been provide including a valid reference?</li> </ul>
6. Where calculators in the system have been used to estimate data, is this appropriate?	Taking into account the applicant's current circumstances and the nature of each emission source, is it reasonable that actual data was not available and that the use of the calculators is appropriate and consistent with section 2.3 of the <i>Climate Active Carbon Neutral Standard for Organisations</i> and other guidance material?
7. Are all estimation methods applied reasonable?	<p>For each emission source where data has been set as 'estimated':</p> <ul style="list-style-type: none"> <li>Is it reasonable to estimate activity for this emission source given its size and importance?</li> <li>Are the chosen estimation method and associated assumptions reasonable?</li> </ul>

## 2.3 Simple Services: Initial application

Validation question	Items for consideration
1. Has the product or service been fully described?	Has the product or service been fully described, including its function and purpose and in accordance with section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> ?
2. Has the functional unit been adequately described?	Has the functional unit of the product or service been fully described in accordance with section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> , including emissions per functional unit?
3. Has the emissions boundary been clearly defined and reasonably contains all processes attributable to the product or service.	<p>Has the emissions boundary been set in accordance with section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> and, where necessary, standards such as the GHG Protocol Product Life Cycle Accounting and Reporting Standard or ISO14044 and ISO14040?</p> <p>Does the emissions boundary reflect the description of the product or service?</p> <p>Is it clear what the emissions sources are for each attributable process?</p> <p>Is the emission boundary broadly consistent with other emission boundaries for products or services in the same or similar sector (taking into account publicly available information on these entities and example inventories in guidance materials)?</p>
4. Does the Life Cycle Assessment diagram/process map make sense and clearly show all attributable, attributable – non-quantified, non-attributable and excluded processes?	Does the Life Cycle Assessment diagram/process map make sense and clearly show all attributable, attributable – non-quantified, non-attributable and excluded processes? Is it specific enough to be verifiable?
5. Are all emission sources classified appropriately?	<p>Are all emission sources classified as attributable, excluded or non-attributable?</p> <p>The following classification options are available for classifying emission sources in the Climate Active inventory:</p> <ul style="list-style-type: none"> <li>• attributable – quantified</li> <li>• attributable – non-quantified (up-lift factor applied)</li> <li>• excluded – non-quantified</li> <li>• non-attributable – voluntarily offset</li> <li>• non-attributable – non-quantified</li> </ul>
6. Have all excluded emission sources and attributable – non-quantified sources been justified appropriately?	For all excluded emission sources, do these satisfy the exclusion conditions outlined in section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> and relevant guidance materials?
7. Have all excluded emission sources been justified appropriately?	For all excluded emission sources, do these satisfy the exclusion conditions outlined in section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> and relevant guidance materials?

8. Does the carbon account total emissions equate to an entire year of emissions?	<p>Does the carbon account total equate to one year of emissions attributable to the product or service? This may be based on actual data from base year or a projection of sales.</p> <p>For products or services which are opt in or brand new so have not yet had any sales, a projection of emissions for the first year of certification will need to be made.</p>
9. Where an emission factor is sourced from the Climate Active inventory is this appropriate?	<p>For all emission sources selected from the climate active inventory, are these appropriate given the client's description of the emission source? Where the client has not provided a description it is assumed that the emission source is appropriate.</p>
10. Where bespoke emission factors have been used, are these appropriate?	<p>Where an emission factor has been used that was not available in the climate active inventory:</p> <ul style="list-style-type: none"> <li>• Is there no appropriate emission factor in the climate active inventory for this emission source, activity data and applicant?</li> <li>• Has all reference information for the bespoke emission factor been provided? Reference information should include the name of the database/paper, year of publication, hyperlink to source if possible.</li> <li>• Is the emission factor from a credible and reliable source?</li> </ul>
11. No greater than 20% of the total emissions are calculated using bespoke emission factors which are not supplied by the climate active inventory.	<p>Are 80% of the total emissions calculated using emission factors sourced from the climate active inventory? Where other carbon neutral emissions sources have been used and skew this percentage, an estimate can be made. If not then the service must follow the complex service pathway.</p>
12. Are all estimation methods applied reasonable?	<p>Taking into account the applicant's current circumstances and the nature of each emission source, is it reasonable that actual data was not available and that the use of estimation methods is appropriate and consistent with section 2.3 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> and other guidance material?</p> <p>For each emission source where data has been set as 'estimated':</p> <ul style="list-style-type: none"> <li>• Is it reasonable to estimate activity for this emission source given its size and importance?</li> <li>• Are the chosen estimation method and associated assumptions reasonable?</li> </ul>
13. Have the sources of information and activity data been clearly identified?	<p>Have the sources of all information and activity data been clearly identified?</p>
14. Have any assumptions and constraints been clearly described and justified?	<p>To the best of your knowledge, have all assumptions and constraints been clearly described and justified?</p>

## 2.4 Simple services: Ongoing application

Validation question	Items for consideration
1. Is the emission boundary as set in the base year still appropriate?	<p>Are there any significant additional emission sources that were not originally included in the boundary that should be assessed for relevance against the relevance test, as set out in section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i>?</p> <p>Is the emission boundary broadly consistent with other emission boundaries for organisations in the same or similar sector (taking into account publicly available information on these entities and example inventories in guidance materials)?</p>
2. Is a base year or functional unit recalculation required?	<p>Considering the publicly available information about the entity and any changes to activity data or addition of emissions in the carbon inventory, should a base year recalculation occur in accordance with section 2.3.3 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i>?</p>
3. Has the emissions boundary has been clearly defined and reasonably contains all processes attributable to the product or service.	<p>Has the emissions boundary been set in accordance with section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> and, where necessary, standards such as the GHG Protocol Product Life Cycle Accounting and Reporting Standard or ISO14044 and ISO14040?</p> <p>Does the emissions boundary reflect the description of the product or service?</p> <p>Is it clear what the emissions sources are for each attributable process?</p> <p>Is the emission boundary broadly consistent with other emission boundaries for products or services in the same or similar sector (taking into account publicly available information on these entities and example inventories in guidance materials)?</p>
4. Have all excluded emission sources and attributable – non-quantified sources been justified appropriately?	<p>For all excluded and attributable – non-quantified emission sources, do these satisfy the exclusion conditions outlined in section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> and relevant guidance materials?</p>
5. Does the carbon account total emissions equate to an entire year of emissions?	<p>Does the carbon account total equate to one year of emissions attributable to the product or service?</p> <p>Can evidence be provided to support the number of functional units reportedly sold?</p>
6. Where an emission factor is sourced from the Climate Active inventory is this appropriate?	<p>For all emission sources selected from the climate active inventory, are these appropriate given the client's description of the emission source? Where the client has not provided a description it is assumed that the emission source is appropriate.</p>
7. Where bespoke emission factors have been used, are these appropriate?	<p>Where an emission factor has been used that was not available in the climate active inventory:</p> <ul style="list-style-type: none"> <li>• Is there no appropriate emission factor in the climate active</li> </ul>

	<p>inventory for this emission source, activity data and applicant?</p> <ul style="list-style-type: none"> <li>• Has all reference information for the bespoke emission factor been provided? Reference information should include the name of the database/paper, year of publication, hyperlink to source if possible.</li> <li>• Is the emission factor from a credible and reliable source?</li> </ul>
8. No greater than 20% of the total emissions are calculated using bespoke emission factors which are not supplied by the online system.	<p>Are 80% of the total emissions calculated using emission factors sourced from the online system? Where other carbon neutral emissions sources have been used and skew this percentage, an estimate can be made.</p>
9. Are all estimation methods applied reasonable?	<p>Taking into account the applicant's current circumstances and the nature of each emission source, is it reasonable that actual data was not available and that the use of estimation methods is appropriate and consistent with section 2.3 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> and other guidance material?</p> <p>For each emission source where data has been set as 'estimated':</p> <ul style="list-style-type: none"> <li>• Is it reasonable to estimate activity for this emission source given its size and importance?</li> <li>• Are the chosen estimation method and associated assumptions reasonable?</li> </ul>
10. Have the sources of information and activity data been clearly identified?	<p>Have the sources of all information and activity data been clearly identified?</p>
11. Have any assumptions and constraints been clearly described and justified?	<p>To the best of your knowledge, have all assumptions and constraints been clearly described and justified?</p>

## 2.5 Products and Complex Services (non EPD pathway): Initial application

Validation question	Items for consideration
1. Has the product or service been fully described?	Has the product or service been fully described, including its function and purpose and in accordance with section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> ?
2. Has the functional unit has been adequately described?	Has the functional unit of the product or service been fully described in accordance with section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> , including emissions per functional unit?
3. Has the emissions boundary has been clearly defined and reasonably contains all processes attributable to the product or service.	<ul style="list-style-type: none"> <li>• Has the emissions boundary been set in accordance with section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> and, where necessary, standards such as the GHG Protocol Product Life Cycle Accounting and Reporting Standard or ISO14044 and ISO14040?</li> <li>• Does the emissions boundary reflect the description of the product or service?</li> <li>• Is it clear what the emissions sources are for each attributable process?</li> <li>• Is the emission boundary broadly consistent with other emission boundaries for products or services in the same or similar sector (taking into account publicly available information on these entities and example inventories in guidance materials)?</li> </ul>
4. Does the Life Cycle Assessment diagram/process map make sense and clearly show all attributable, attributable – non-quantified, non-attributable and excluded processes?	Does the Life Cycle Assessment diagram/process map make sense and clearly show all attributable, attributable – non-quantified, non-attributable and excluded processes? Is it specific enough to be verifiable?
5. Are all emission sources classified appropriately?	<p>Are all emission sources classified as attributable, excluded or non-attributable? The following classification options are available for classifying emission sources in the online system:</p> <ul style="list-style-type: none"> <li>• attributable – quantified</li> <li>• attributable – non-quantified (up-lift factor applied)</li> <li>• excluded – non-quantified</li> <li>• non-attributable – voluntarily offset</li> <li>• non-attributable – non-quantified</li> <li>• non-attributable – non-quantified (relevance test applied)</li> </ul>
6. Have all excluded emission sources and attributable – non-quantified sources been justified appropriately?	For all excluded and attributable – non quantified emission sources, do these satisfy the exclusion conditions outlined in section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> and relevant guidance materials?

7. Does the carbon account total emissions equate to one year of emissions?	<p>Does the carbon account total equate to one year of emissions attributable to the product or service? This may be based on actual data from base year or a projection of sales.</p> <p>Can evidence be provided to support the number of functional units reportedly sold?</p> <p>For products or services which are opt in or brand new so have not yet had any sales, a projection of emissions for the first year of certification will need to be made – is this estimate reasonable.</p>
8. Where an emission factor is sourced from the Climate Active inventory is this appropriate?	<p>For all emission sources selected from the climate active inventory, are these appropriate given the client’s description of the emission source? Where the client has not provided a description it is assumed that the emission source is appropriate.</p>
9. Where bespoke emission factors have been used, are these appropriate?	<p>Where an emission factor has been used that was not available in the climate active inventory:</p> <ul style="list-style-type: none"> <li>• Is there no appropriate emission factor in the climate active inventory for this emission source, activity data and applicant?</li> <li>• Has all reference information for the bespoke emission factor been provided? Reference information should include the name of the database/paper, year of publication, hyperlink to source if possible.</li> <li>• Is the emission factor from a credible and reliable source?</li> </ul>
10. Are all estimation methods applied reasonable?	<p>Taking into account the applicant’s current circumstances and the nature of each emission source, is it reasonable that actual data was not available and that the use of estimation methods is appropriate and consistent with section 2.3 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> and other guidance material?</p> <p>For each emission source where data has been set as ‘estimated’:</p> <ul style="list-style-type: none"> <li>• Is it reasonable to estimate activity for this emission source given its size and importance?</li> <li>• Are the chosen estimation method and associated assumptions reasonable?</li> </ul>
11. Have the sources of information and activity data been clearly identified?	<p>Have the sources of all information and activity data been clearly identified?</p>
12. Have any assumptions and constraints been clearly described and justified?	<p>To the best of your knowledge, have all assumptions and constraints been clearly described and justified?</p>

## 2.6 Products and Complex Services (non EPD pathway): Ongoing application

Validation question	Items for consideration
1. Is the emission boundary as set in the base year still appropriate?	<p>Are there any significant additional emission sources that were not originally included in the boundary that should be assessed for attribution as out in section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i>?</p> <p>Is the emission boundary broadly consistent with other emission boundaries for products or services in the same or similar sector (taking into account publicly available information on these entities and example inventories in guidance materials)?</p>
2. Is a base year or functional unit recalculation required?	<p>Considering the publicly available information about the entity and any changes to activity data or addition of emissions in the carbon inventory should a base year recalculation occur in accordance with section 2.3.4 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i>?</p>
3. Have all excluded emission sources and attributable – non-quantified sources been justified appropriately?	<p>For all excluded and attributable – non quantified emission sources, do these satisfy the exclusion conditions outlined in section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> and relevant guidance materials?</p>
4. Does the carbon account total emissions equate to one year of emissions?	<p>Does the carbon account total equate to one year of emissions attributable to the product or service?</p> <p>Can evidence be provided to support the number of functional units reportedly sold?</p>
5. Where an emission factor is sourced from the Climate Active inventory is this appropriate?	<p>For all emission sources selected from the climate active inventory, are these appropriate given the client's description of the emission source? Where the client has not provided a description it is assumed that the emission source is appropriate.</p>
6. Where bespoke emission factors have been used, are these appropriate?	<p>Where an emission factor has been used that was not available in the climate active inventory:</p> <ul style="list-style-type: none"> <li>• Is there no appropriate emission factor in the climate active inventory for this emission source, activity data and applicant?</li> <li>• Has all reference information for the bespoke emission factor been provided? Reference information should include the name of the database/paper, year of publication, hyperlink to source if possible.</li> <li>• Is the emission factor from a credible and reliable source?</li> </ul>
7. Are all estimation methods applied reasonable?	<p>Taking into account the applicant's current circumstances and the nature of each emission source, is it reasonable that actual data was not available and that the use of estimation methods is appropriate and consistent with section 2.3 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> and other guidance material?</p> <p>For each emission source where data has been set as 'estimated':</p>

	<ul style="list-style-type: none"> <li>• Is it reasonable to estimate activity for this emission source given its size and importance?</li> <li>• Are the chosen estimation method and associated assumptions reasonable?</li> </ul>
8. Have the sources of information and activity data been clearly identified?	Have the sources of all information and activity data been clearly identified?
9. Have any assumptions and constraints been clearly described and justified?	To the best of your knowledge, have all assumptions and constraints been clearly described and justified?

## 2.7 Products (EPD pathway): Initial application

Validation Question	Items for consideration
1. Has the product or service been fully described?	Has the product or service been fully described, including its function and purpose, in accordance with section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> ?
2. Has the functional unit been adequately described?	Has the functional unit of the product or service been fully described in accordance with section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> , including emissions per functional unit?
3. Has the emission boundary been clearly defined?	<p>Has the emissions boundary been set in accordance with section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i>?</p> <p>Does the emissions boundary reflect the description of the product or service?</p> <p>Is it clear what the emissions sources are for each attributable process?</p>
4. Does the Life Cycle Assessment diagram/process map make sense and clearly show all attributable, attributable – non-quantified, non-attributable and excluded processes?	Does the Life Cycle Assessment diagram/process map make sense and clearly show all attributable, attributable – non-quantified, non-attributable and excluded processes? Is it specific enough to be verifiable?
5. Are all emission sources classified appropriately?	<p>Are all emission sources classified as attributable, excluded or non-attributable?</p> <p>The following classification options are available for classifying emission sources in the online system:</p> <ul style="list-style-type: none"> <li>• attributable – quantified</li> <li>• attributable – non quantified (up-lift factor applied)</li> <li>• excluded - non quantified</li> <li>• non-attributable – voluntarily offset</li> <li>• non-attributable – non quantified</li> <li>• non-attributable – non quantified (relevance test applied)</li> </ul>
6. Have all excluded and attributable – non-quantified emission sources been justified appropriately?	For all excluded and attributable – non-quantified emission sources, do these satisfy the exclusion conditions outlined in section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> and relevant guidance materials?
7. Does the carbon account total emissions equate to one year of emissions?	<p>Does the carbon account total equate to one year of emissions attributable to the product or service?</p> <p>Can evidence be provided to support the number of functional units reportedly sold?</p> <p>For products or services which are opt in or brand new, a projection of emissions for the first year of certification will need to be made.</p>

8. Is the EPD EN15804 compliant?	Is the EPD EN15804 compliant? If the EPD is EN 15804 compliant: a third party verification is not required as the EPD program uses a verification report and dialogue template to record the information.
9. Confirm the EPD is still valid.	Site documentation that shows the EPD is valid and not overdue for review.
10. Have the verification report and the verifier notes from both the initial and final verification been provided?	Check that the verification report and the verifier notes from both the initial and final verification have been provided.
11. Has the EPD been verified in line with the requirements of the Australasian EPD Program?	Has the audited body provided a completed, signed and valid EPD verification report including the verification statement, checklist parts A, B and C and dialogue that verifies that the product or service seeking carbon neutral certification has met the requirements of the Australasian Environmental Product Declaration Program?

## 2.8 Products (EPD pathway): Ongoing application

Validation question	Items for consideration
1. Does the carbon account total emissions equate to one year of emissions?	<p>Does the carbon account total equate to one year of emissions attributable to the product or service?</p> <p>Can evidence be provided to support the number of functional units reportedly sold?</p>
2. Confirm that significant changes in the carbon account since base year have been disclosed.	<p>Have significant changes in the carbon account between the base year and the current reporting year that are not attributed to emissions reduction actions or changes in the volume of product or service produced by the responsible entity been disclosed in accordance with section 2.3.3 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i>?</p>
3. Confirm the EPD is still valid.	<p>Site documentation that shows the EPD is valid and not overdue for review.</p>

## 2.9 Precincts: Initial application

Validation question	Items for consideration
1. Does the emissions boundary reflect the geographic boundary of the precinct?	As detailed in Section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Precincts</i> , is the geographic boundary consistent with the border of the precinct in planning documents and community expectations? Does the border capture the whole extent of any precinct if it is being developed in stages?
2. Have all material sources of electricity, fuel and stationary energy been included in the emissions boundary?	Has the client clearly identified and accounted for all material electricity and energy sources needed for the day-to-day running of the precinct?
3. To the best of your knowledge have all other emissions likely to be relevant been included in the emission boundary?	<p>To the best of the assessor's knowledge, have all emissions likely to be relevant to the day-to-day running of the precinct been assessed for inclusion in the inventory in accordance with the relevance test as out in section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Precincts</i>?</p> <p>Is the emission boundary broadly consistent with other emission boundaries for precincts (taking into account publicly available information on these entities and example inventories in guidance materials)?</p>
4. Are any excluded emissions consistent with the relevance test?	Have all excluded emissions (including items listed as 'excluded - voluntarily offset') been excluded in a manner consistent with not meeting the relevance test as out in section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Precincts</i> ? Has the reason for exclusion been clearly explained?
5. Have all non-quantified emissions been justified appropriately?	<p>Taking into account the applicant's current circumstances and the nature of each emission source:</p> <ul style="list-style-type: none"> <li>• For each non-quantified emission source is the reason for non-quantification selected in the system appropriate?</li> <li>• Is the detailed description for non-quantification provided in the system consistent with section 2.3 of the <i>Climate Active Carbon Neutral Standard for Precincts</i> and other guidance material?</li> </ul>
6. Has an appropriate uplift factor been provided for all non-quantified emissions?	<p>For each emission source where data has been set as 'estimated':</p> <ul style="list-style-type: none"> <li>• Is it reasonable to estimate activity for this emission source given its size and importance?</li> <li>• Are the chosen estimation method and associated assumptions reasonable?</li> </ul>
7. Where bespoke emission factors have been used are these appropriate?	<p>Where an emission factor has been used that was not provided in the online system:</p> <ul style="list-style-type: none"> <li>• Is there no appropriate emission factor in the system for this emission source, activity data and applicant?</li> <li>• Has the applicant given sufficient reason for choosing or creating this emission factor? Is the reason provided reasonable given the size and nature of the emission?</li> <li>• Has all relevant metadata for the bespoke emission factor been provided including a valid reference?</li> </ul>

<p>8. Where calculators in the system have been used to estimate data, is this appropriate?</p>	<p>Taking into account the applicant's current circumstances and the nature of each emission source, is it reasonable that actual data was not available and that the use of the calculators is appropriate and consistent with section 2.3 of the <i>Climate Active Carbon Neutral Standard for Precincts</i> and other guidance material?</p>
<p>9. Are all estimation methods applied reasonable?</p>	<p>For each emission source where data has been set as 'estimated':</p> <ul style="list-style-type: none"> <li>• Is it reasonable to estimate activity for this emission source given its size and importance?</li> <li>• Are the chosen estimation method and associated assumptions reasonable?</li> </ul>

## 2.10 Precincts: Ongoing application

Validation question	Items for consideration
1. Is a base year recalculation required?	Considering the publicly available information about the entity and any changes to activity data or addition of emissions in the carbon inventory (e.g. through a change to the geographic boundary of the precinct or new areas of the precinct becoming occupied), should a base year recalculation occur in accordance with section 2.3.4 of the <i>Climate Active Carbon Neutral Standard for Precincts</i> ?
2. Have all non-quantified emissions been justified appropriately?	<p>Taking into account the applicant's current circumstances and the nature of each emission source:</p> <ul style="list-style-type: none"> <li>• For each non-quantified emission source is the reason for non-quantification selected in the system appropriate?</li> <li>• Is the detailed description for non-quantification provided in the system consistent with section 2.3 of the <i>Climate Active Carbon Neutral Standard for Precincts</i> and other guidance material?</li> </ul>
3. Has an appropriate uplift factor been provided for all non-quantified emissions?	<p>For each emission source where data has been set as 'estimated':</p> <ul style="list-style-type: none"> <li>• Is it reasonable to estimate activity for this emission source given its size and importance?</li> <li>• Are the chosen estimation method and associated assumptions reasonable?</li> </ul>
4. Where bespoke emission factors have been used are these appropriate?	<p>Where an emission factor has been used that was not provided in the online system:</p> <ul style="list-style-type: none"> <li>• Is there no appropriate emission factor in the system for this emission source, activity data and applicant?</li> <li>• Has the applicant given sufficient reason for choosing or creating this emission factor? Is the reason provided reasonable given the size and nature of the emission?</li> <li>• Has all relevant metadata for the bespoke emission factor been provided including a valid reference?</li> </ul>
5. Where calculators in the system have been used to estimate data, is this appropriate?	Taking into account the applicant's current circumstances and the nature of each emission source, is it reasonable that actual data was not available and that the use of the calculators is appropriate and consistent with section 2.3 of the <i>Climate Active Carbon Neutral Standard for Precincts</i> and other guidance material?
6. Are all estimation methods applied reasonable?	<p>For each emission source where data has been set as 'estimated':</p> <ul style="list-style-type: none"> <li>• Is it reasonable to estimate activity for this emission source given its size and importance?</li> <li>• Are the chosen estimation method and associated assumptions reasonable?</li> </ul>

## 2.11 Large events: pre-event

Validation question	Items for consideration
1. Have all emissions deemed relevant been included in the boundary diagram?	All emissions deemed relevant have been included in the boundary diagram.
2. To the best of your knowledge have all other emissions likely to be relevant been included in the emission boundary?	<p>If the event is ongoing, have all the emission sources from the previous year been included? These may be listed as excluded or non-quantified but justification must be given.</p> <p>If the applicant has used the calculator:</p> <ul style="list-style-type: none"> <li>Have all emission sources in the calculator been included in the diagram as quantified, non-quantified or excluded?</li> </ul> <p>To the best of the assessor's knowledge, have all emissions likely to be relevant been assessed for inclusion in the inventory and listed in the PDS in accordance with the relevance test as out in section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Events</i>? Is the emission boundary broadly consistent with other emission boundaries for similar events?</p>
3. Are any excluded emissions consistent with the relevance test and appropriately justified?	Have all excluded emissions (including items listed as 'excluded – voluntarily offset') been excluded in a manner consistent with not meeting the relevance test as out in section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Events</i> ? Has the reason for exclusion been clearly explained?
4. For non-quantified items is the reason provided for non-quantification appropriate?	<p>Taking into account the applicant's current circumstances and the nature of each emission source:</p> <p>For each non-quantified emission source is the reason for non-quantification selected in the system appropriate?</p>
5. Has an appropriate uplift factor been provided for all non-quantified emissions?	For all non-quantified emissions excluding immaterial emissions, has an appropriate uplift factor been set and explained appropriately?
6. For all significant emissions has the data collection method been detailed and outlined?	Are data collection methods for significant emission sources provided with application details? What is the method and how will the method be applied?
7. For all significant emissions is the data collection methodology appropriate?	To the best of the assessor's knowledge are the data collection methods used appropriate and actionable (taking into consideration the total footprint of the event and the amount of emissions from that emission source)?

## 2.12 Large events: post-event

Validation question	Items for consideration
1. If the data collection methodology is different or has changed since the pre-event, is it appropriate?	To the best of the assessor's knowledge were the data collection methods used appropriate (taking into consideration the total footprint of the event and the amount of emissions from that emission source and approved pre-event sensitive emission method)?
2. Where bespoke emission factors have been used are these appropriate?	<p>Where an emission factor has been used that was not provided in the online system:</p> <ul style="list-style-type: none"> <li>• Is there no appropriate emission factor in the system for this emission source, activity data and applicant?</li> <li>• Has the applicant given sufficient reason for choosing or creating this emission factor?</li> <li>• Is the reason provided reasonable given the size and nature of the emission?</li> <li>• Has all relevant metadata for the bespoke emission factor been provided including a valid reference?</li> </ul>
3. Has an appropriate uplift factor been provided for all non-quantified emissions?	For all non-quantified emissions excluding immaterial emissions, has an appropriate uplift factor been set?

## 2.13 Combined Organisation + Product/Complex Service: Initial application

### ORGANISATION CERTIFICATION PROCEDURES

Validation question	Items for consideration
1. Has the organisation boundary been correctly established using either a financial control, operational control or equity share approach?	Has the organisation boundary approach selected been applied in accordance with the definitions in Section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Organisations</i> ?
2. For the organisation certification, have all buildings, machinery and vehicles within the boundary been identified for each of the required emission types (electricity, stationary energy and fuel)?	<p>Has the client clearly identified which buildings, machinery or vehicles each emission line item in the carbon inventory relates to, where applicable?</p> <p>Has the client clearly identified which buildings, machinery or vehicles are accounted for in the electricity calculator?</p> <p>Are the buildings, machinery and vehicles linked to each emission line item or calculator selected in a manner consistent with the chosen organisation boundary approach and the definitions in Section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Organisations</i>?</p>
3. To the best of your knowledge have all other emissions likely to be relevant been included in the organisation emission boundary?	<p>To the best of the assessor's knowledge, have all emissions likely to be relevant been assessed for inclusion in the inventory in accordance with the relevance test as set out in section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Organisations</i>?</p> <p>Is the emission boundary broadly consistent with other emission boundaries for organisations in the same or similar sector (taking into account publicly available information on these entities and example inventories in guidance materials)?</p>
4. Are any excluded emissions from the organisation certification consistent with the relevance test?	Have all excluded emissions (including items listed as 'excluded - voluntarily offset') been excluded in a manner consistent with not meeting the relevance test as set out in section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Organisations</i> ? Has the reason for exclusion been clearly explained?
5. Has the product or service been fully described?	Has the product or service been fully described, including its function and purpose and in accordance with section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> ?
6. Has the functional unit has been adequately described?	Has the functional unit of the product or service been fully described in accordance with section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> , including emissions per functional unit?

<p>7. Has the product/service emissions boundary been clearly defined and reasonably contains all processes attributable to the product or service.</p>	<p>Has the emissions boundary been set in accordance with section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> and, where necessary, standards such as the GHG Protocol Product Life Cycle Accounting and Reporting Standard or ISO14044 and ISO14040?</p> <p>Does the emissions boundary reflect the description of the product or service?</p> <p>Is it clear what the emissions sources are for each attributable process?</p> <p>Is the emission boundary broadly consistent with other emission boundaries for products or services in the same or similar sector (taking into account publicly available information on these entities and example inventories in guidance materials)?</p>
<p>8. Does the Life Cycle Assessment diagram/process map make sense and clearly show all attributable, attributable – non quantified, non-attributable and excluded processes?</p>	<p>Does the Life Cycle Assessment diagram/process map make sense and clearly show all attributable, attributable –non quantified, non-attributable and excluded processes? Is it specific enough to be verifiable?</p>
<p>9. Are all emission sources in the product/service certification classified appropriately?</p>	<p>Are all emission sources classified as attributable, excluded or non-attributable?</p> <p>The following classification options are available for classifying emission sources in the online system:</p> <ul style="list-style-type: none"> <li>• attributable – quantified</li> <li>• attributable – non quantified (up-lift factor applied)</li> <li>• excluded - non quantified</li> <li>• non-attributable – voluntarily offset</li> <li>• non-attributable – non quantified</li> <li>• non-attributable – non quantified (relevance test applied)</li> </ul>
<p>10. Have all excluded emission sources and attributable – non-quantified sources been justified appropriately?</p>	<p>For all excluded and attributable – non-quantified emission sources, do these satisfy the exclusion conditions outlined in section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> and relevant guidance materials?</p>
<p>11. Does the carbon account total emissions for the product/service certification equate to one year of emissions?</p>	<p>Does the carbon account total equate to one year of emissions attributable to the product or service? This may be based on actual data from base year or a projection of sales.</p> <p>Can evidence be provided to support the number of functional units reportedly sold?</p> <p>For products or services which are opt in or brand new so have not yet had any sales, a projection of emissions for the first year of certification will need to be made.</p>

12. Where an emission factor is sourced from the Climate Active inventory is this appropriate?	For all emission sources selected from the climate active inventory, are these appropriate given the client's description of the emission source? Where the client has not provided a description it is assumed that the emission source is appropriate.
13. Where bespoke emission factors have been used, are these appropriate?	<p>Where an emission factor has been used that was not available in the climate active inventory:</p> <ul style="list-style-type: none"> <li>• Is there no appropriate emission factor in the climate active inventory for this emission source, activity data and applicant?</li> <li>• Has all reference information for the bespoke emission factor been provided? Reference information should include the name of the database/paper, year of publication, hyperlink to source if possible.</li> <li>• Is the emission factor from a credible and reliable source?</li> </ul>
14. Are all estimation methods applied reasonable?	<p>Taking into account the applicant's current circumstances and the nature of each emission source, is it reasonable that actual data was not available and that the use of estimation methods is appropriate and consistent with section 2.3 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> and other guidance material?</p> <p>For each emission source where data has been set as 'estimated':</p> <ul style="list-style-type: none"> <li>• Is it reasonable to estimate activity for this emission source given its size and importance?</li> <li>• Are the chosen estimation method and associated assumptions reasonable?</li> </ul>
15. Have the sources of information and activity data been clearly identified?	Have the sources of all information and activity data been clearly identified?
16. Have any assumptions and constraints been clearly described and justified?	To the best of your knowledge, have all assumptions and constraints been clearly described and justified?

## 2.14 Combined Organisation + Product/Complex Service: Ongoing application

### ORGANISATION CERTIFICATION PROCEDURES

Validation question	Items for consideration
1. Is a base year recalculation required for the organisation certification?	Considering the publicly available information about the entity and any changes to activity data or addition of emissions in the carbon inventory, should a base year recalculation occur in accordance with section 2.3.4 of the <i>Climate Active Carbon Neutral Standard for Organisations</i> ?
2. Is the emission boundary as set in the base year still appropriate for both organisation and product/service certification?	<p>Are there any significant additional emission sources that were not originally included in the boundary that should be assessed for relevance against the relevance test as out in section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Organisations</i>?</p> <p>Is the emission boundary broadly consistent with other emission boundaries for organisations in the same or similar sector (taking into account publicly available information on these entities and example inventories in guidance materials)?</p>
3. Have all non-quantified emissions been justified appropriately?	<p>Taking into account the applicant's current circumstances and the nature of each emission source:</p> <ul style="list-style-type: none"> <li>For each non-quantified emission source, is the reason for non-quantification selected in the system appropriate?</li> </ul>
4. Is the emission boundary for the product/service as set in the base year still appropriate?	<p>Are there any significant additional emission sources that were not originally included in the boundary that should be assessed for relevance against the relevance test as out in section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i>?</p> <p>Is the emission boundary broadly consistent with other emission boundaries for organisations in the same or similar sector (taking into account publicly available information on these entities and example inventories in guidance materials)?</p>
5. Is a base year or functional unit recalculation required?	Considering the publicly available information about the entity and any changes to activity data or addition of emissions in the carbon inventory should a base year recalculation occur in accordance with section 2.3.4 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> ?
6. Has an appropriate uplift factor been provided for all non-quantified emissions?	<p>For each emission source where data has been set as 'estimated':</p> <ul style="list-style-type: none"> <li>Is it reasonable to estimate activity for this emission source given its size and importance?</li> <li>Are the chosen estimation method and associated assumptions reasonable?</li> </ul>

<p>7. Where bespoke emission factors have been used are these appropriate?</p>	<p>Where an emission factor has been used that was not provided in the online system:</p> <ul style="list-style-type: none"> <li>• Is there no appropriate emission factor in the system for this emission source, activity data and applicant?</li> <li>• Has the applicant given sufficient reason for choosing or creating this emission factor?</li> <li>• Is the reason provided reasonable given the size and nature of the emission?</li> <li>• Has all relevant metadata for the bespoke emission factor been provide including a valid reference?</li> </ul>
<p>8. Where calculators in the system have been used to estimate data, is this appropriate?</p>	<p>Taking into account the applicant's current circumstances and the nature of each emission source, is it reasonable that actual data was not available and that the use of the calculators is appropriate and consistent with section 2.3 of the <i>Climate Active Carbon Neutral Standard for Organisations</i> and other guidance material?</p>
<p>9. Are all estimation methods applied reasonable?</p>	<p>For each emission source where data has been set as 'estimated':</p> <ul style="list-style-type: none"> <li>• Is it reasonable to estimate activity for this emission source given its size and importance?</li> <li>• Are the chosen estimation method and associated assumptions reasonable?</li> </ul>
<p>10. Have all excluded emission sources from the product/service certification been justified appropriately?</p>	<p>For all excluded emission sources, do these satisfy the exclusion conditions outlined in section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i>?</p>
<p>11. Does the carbon account total emissions equate to one year of emissions for the product/service certification?</p>	<p>Does the carbon account total equate to one year of emissions attributable to the product or service?</p> <p>Can evidence be provided to support the number of functional units reportedly sold for the products/services certification?</p>
<p>12. Where an emission factor is sourced from the Climate Active inventory is this appropriate?</p>	<p>For all emission sources selected from the climate active inventory, are these appropriate given the client's description of the emission source? Where the client has not provided a description it is assumed that the emission source is appropriate.</p>
<p>13. Have the sources of information and activity data been clearly identified?</p>	<p>Have the sources of all information and activity data been clearly identified?</p>
<p>14. Have any assumptions and constraints been clearly described and justified?</p>	<p>To the best of your knowledge, have all assumptions and constraints been clearly described and justified?</p>

## 2.15 Combined Organisation + Simple Service: Initial application

### ORGANISATION CERTIFICATION PROCEDURES

Validation question	Items for consideration
1. Has the organisation boundary been correctly established using either a financial control, operational control or equity share approach?	Has the organisation boundary approach selected been applied in accordance with the definitions in Section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Organisations</i> ?
2. Have all buildings, machinery and vehicles within the boundary been identified for each of the required emission types (electricity, stationary energy and fuel)?	<p>Has the client clearly identified which buildings, machinery or vehicles each emission line item in the carbon inventory relates to, where applicable?</p> <p>Has the client clearly identified which buildings, machinery or vehicles are accounted for in the electricity calculator?</p> <p>Are the buildings, machinery and vehicles linked to each emission line item or calculator selected in a manner consistent with the chosen organisation boundary approach and the definitions in Section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Organisations</i>?</p>
3. To the best of your knowledge have all other emissions likely to be relevant been included in the emission boundary?	<p>To the best of the assessor's knowledge, have all emissions likely to be relevant been assessed for inclusion in the inventory in accordance with the relevance test as set out in section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Organisations</i>?</p> <p>Is the emission boundary broadly consistent with other emission boundaries for organisations in the same or similar sector (taking into account publicly available information on these entities and example inventories in guidance materials)?</p>
4. Are any excluded emissions from the organisation certification consistent with the relevance test?	Have all excluded emissions (including items listed as 'excluded - voluntarily offset') been excluded in a manner consistent with not meeting the relevance test as set out in section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Organisations</i> ? Has the reason for exclusion been clearly explained?
5. Where calculators in the system have been used to estimate data, is this appropriate?	Taking into account the applicant's current circumstances and the nature of each emission source, is it reasonable that actual data was not available and that the use of the calculators is appropriate and consistent with section 2.3 of the <i>Climate Active Carbon Neutral Standard for Organisations</i> and other guidance material?
6. Are all estimation methods applied reasonable?	<p>Taking into account the applicant's current circumstances and the nature of each emission source, is it reasonable that actual data was not available and that the use of estimation methods is appropriate and consistent with section 2.3 of the <i>Climate Active Carbon Neutral Standard for Organisations</i> and other guidance material?</p> <p>For each emission source where data has been set as 'estimated':</p> <ul style="list-style-type: none"> <li>Is it reasonable to estimate activity for this emission source given its size and importance?</li> </ul>

	<ul style="list-style-type: none"> <li>• Are the chosen estimation method and associated assumptions reasonable?</li> </ul>
7. Has the product or service been fully described?	Has the product or service been fully described, including its function and purpose and in accordance with section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> ?
8. Has functional unit been adequately described?	Has the functional unit of the product or service been fully described in accordance with section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> , including emissions per functional unit?
9. Has the emissions boundary for the service has been clearly defined and reasonably contains all processes attributable to the product or service.	<p>Has the emissions boundary been set in accordance with section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> and, where necessary, standards such as the GHG Protocol Product Life Cycle Accounting and Reporting Standard or ISO14044 and ISO14040?</p> <p>Does the emissions boundary reflect the description of the product or service?</p> <p>Is it clear what the emissions sources are for each attributable process?</p> <p>Is the emission boundary broadly consistent with other emission boundaries for products or services in the same or similar sector (taking into account publicly available information on these entities and example inventories in guidance materials)?</p>
10. Does the Life Cycle Assessment diagram/process map make sense and clearly show all attributable, non-attributable and excluded processes?	Does the Life Cycle Assessment diagram/process map make sense and clearly show all attributable, non-attributable and excluded processes?
11. Are all emission sources classified appropriately?	<p>Are all emission sources classified as attributable, excluded or non-attributable?</p> <p>The following classification options are available for classifying emission sources in the online system:</p> <ul style="list-style-type: none"> <li>• attributable – quantified</li> <li>• attributable – non-quantified (up-lift factor applied)</li> <li>• excluded – non-quantified</li> <li>• non-attributable – voluntarily offset</li> <li>• non-attributable – non-quantified</li> <li>• non-attributable – non-quantified (relevance test applied)</li> </ul>
12. Have all excluded emission sources from the service certification been justified appropriately?	For all excluded emission sources, do these satisfy the exclusion conditions outlined in section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> ?

13. Does the carbon account total in the service certification emissions equate to an entire year of emissions?	Does the carbon account total equate to one year of emissions attributable to the product or service? This may be based on actual data from base year or a projection of sales.  For products or services which are opt in or brand new so have not yet had any sales, a projection of emissions for the first year of certification will need to be made.
14. Have all non-quantified emissions been justified appropriately?	Taking into account the applicant's current circumstances and the nature of each emission source:  <ul style="list-style-type: none"> <li>• For each non-quantified emission source, is the reason for non-quantification selected in the system appropriate?</li> </ul>
15. Has an appropriate uplift factor been provided for all non-quantified emissions?	For each emission source where data has been set as 'estimated':  <ul style="list-style-type: none"> <li>• Is it reasonable to estimate activity for this emission source given its size and importance?</li> <li>• Are the chosen estimation method and associated assumptions reasonable?</li> </ul>
16. Where bespoke emission factors have been used are these appropriate?	Where an emission factor has been used that was not provided in the online system:  <ul style="list-style-type: none"> <li>• Is there no appropriate emission factor in the system for this emission source, activity data and applicant?</li> <li>• Has the applicant given sufficient reason for choosing or creating this emission factor? Is the reason provided reasonable given the size and nature of the emission?</li> <li>• Has all relevant metadata for the bespoke emission factor been provided, including a valid reference?</li> </ul>
17. Where an emission factor is sourced from the Climate Active inventory is this appropriate?	For all emission sources selected from the climate active inventory, are these appropriate given the client's description of the emission source? Where the client has not provided a description it is assumed that the emission source is appropriate.
18. Where bespoke emission factors have been used, are these appropriate?	Where an emission factor has been used that was not available in the climate active inventory:  <ul style="list-style-type: none"> <li>• Is there no appropriate emission factor in the climate active inventory for this emission source, activity data and applicant?</li> <li>• Has all reference information for the bespoke emission factor been provided? Reference information should include the name of the database/paper, year of publication, hyperlink to source if possible.</li> <li>• Is the emission factor from a credible and reliable source?</li> </ul>
19. No greater than 20% of the total emissions are calculated using bespoke emission factors which are not supplied by the climate active inventory.	Are 80% of the total emissions calculated using emission factors sourced from the climate active inventory? Where other carbon neutral emissions sources have been used and skew this percentage, an estimate can be made.

<p>20. Are all estimation methods applied reasonable?</p>	<p>Taking into account the applicant’s current circumstances and the nature of each emission source, is it reasonable that actual data was not available and that the use of estimation methods is appropriate and consistent with section 2.3 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> and other guidance material?</p> <p>For each emission source where data has been set as ‘estimated’:</p> <ul style="list-style-type: none"> <li>• Is it reasonable to estimate activity for this emission source given its size and importance?</li> <li>• Are the chosen estimation method and associated assumptions reasonable?</li> </ul>
<p>21. Have the sources of information and activity data been clearly identified?</p>	<p>Have the sources of all information and activity data been clearly identified?</p>
<p>22. Have any assumptions and constraints been clearly described and justified?</p>	<p>To the best of your knowledge, have all assumptions and constraints been clearly described and justified?</p>

## 2.16 Combined Organisation + Simple Service: Ongoing application

### ORGANISATION CERTIFICATION PROCEDURES

Validation question	Items for consideration
1. Is a base year recalculation required?	Considering the publicly available information about the entity and any changes to activity data or addition of emissions in the carbon inventory, should a base year recalculation occur in accordance with section 2.3.4 of the <i>Climate Active Carbon Neutral Standard for Organisations</i> ?
2. Is the emission boundary as set in the base year still appropriate?	<p>Are there any significant additional emission sources that were not originally included in the boundary that should be assessed for relevance against the relevance test as out in section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Organisations</i>?</p> <p>Is the emission boundary broadly consistent with other emission boundaries for organisations in the same or similar sector (taking into account publicly available information on these entities and example inventories in guidance materials)?</p>
3. Is the emission boundary for the service certification as set in the base year still appropriate?	<p>Are there any significant additional emission sources that were not originally included in the boundary that should be assessed for relevance against the relevance test, as set out in section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i>?</p> <p>Is the emission boundary broadly consistent with other emission boundaries for organisations in the same or similar sector (taking into account publicly available information on these entities and example inventories in guidance materials)?</p>
4. Is a base year or functional unit recalculation required?	Considering the publicly available information about the entity and any changes to activity data or addition of emissions in the carbon inventory, should a base year recalculation occur in accordance with section 2.3.3 of the <i>Climate Active Carbon Neutral Standard for Organisations</i> ?
5. Has the emissions boundary has been clearly defined and reasonably contains all processes attributable to the product or service.	<ul style="list-style-type: none"> <li>• Has the emissions boundary been set in accordance with section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> and, where necessary, standards such as the GHG Protocol Product Life Cycle Accounting and Reporting Standard or ISO14044 and ISO14040?</li> <li>• Does the emissions boundary reflect the description of the product or service?</li> <li>• Does the Life Cycle Assessment diagram/process map make sense and clearly show all attributable, non-attributable and excluded processes?</li> <li>• Is it clear what the emissions sources are for each attributable process?</li> <li>• Is the emission boundary broadly consistent with other emission boundaries for products or services in the same or similar sector (taking into account publicly available information on these</li> </ul>

	entities and example inventories in guidance materials)?
6. Have all excluded emission sources from the service been justified appropriately?	For all excluded emission sources, do these satisfy the exclusion conditions outlined in section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> ?
7. Does the carbon account total emissions equate to an entire year of emissions for the service?	Does the carbon account total equate to one year of emissions attributable to the product or service?  Can evidence be provided to support the number of functional units reportedly sold?  For products or services which are opt in or brand new, a projection of emissions for the first year of certification will need to be made.
8. Where an emission factor is sourced from the Climate Active inventory is this appropriate?	For all emission sources selected from the climate active inventory, are these appropriate given the client's description of the emission source? Where the client has not provided a description it is assumed that the emission source is appropriate.
9. No greater than 20% of the total emissions are calculated using bespoke emission factors which are not supplied by the online system.	Are 80% of the total emissions calculated using emission factors sourced from the online system? Where other carbon neutral emissions sources have been used and skew this percentage, an estimate can be made.
10. Have all non-quantified emissions in the organisation certification been justified appropriately?	Taking into account the applicant's current circumstances and the nature of each emission source: <ul style="list-style-type: none"> <li>• For each non-quantified emission source, is the reason for non-quantification selected in the system appropriate?</li> </ul>
11. Has an appropriate uplift factor been provided for all non-quantified emissions?	For each emission source where data has been set as 'estimated': <ul style="list-style-type: none"> <li>• Is it reasonable to estimate activity for this emission source given its size and importance?</li> <li>• Are the chosen estimation method and associated assumptions reasonable?</li> </ul>
12. Where bespoke emission factors have been used are these appropriate?	<ul style="list-style-type: none"> <li>• Has the emissions boundary been set in accordance with section 2.3.1 of the <i>Climate Active Carbon Neutral Standard for Products and Services</i> and, where necessary, standards such as the GHG Protocol Product Life Cycle Accounting and Reporting Standard or ISO14044 and ISO14040?</li> <li>• Does the emissions boundary reflect the description of the product or service?</li> <li>• Does the Life Cycle Assessment diagram/process map make sense and clearly show all attributable, non-attributable and excluded processes?</li> <li>• Is it clear what the emissions sources are for each attributable process?</li> <li>• Is the emission boundary broadly consistent with other emission boundaries for products or services in the same or similar sector (taking into account publicly available information on these entities and example inventories in guidance materials)?</li> </ul>

<p>13. Where calculators in the system have been used to estimate data, is this appropriate?</p>	<p>Taking into account the applicant's current circumstances and the nature of each emission source, is it reasonable that actual data was not available and that the use of the calculators is appropriate and consistent with section 2.3 of <i>the Climate Active Carbon Neutral Standard for Organisations</i> and other guidance material?</p>
<p>14. Are all estimation methods applied reasonable?</p>	<p>For each emission source where data has been set as 'estimated':</p> <ul style="list-style-type: none"> <li>• Is it reasonable to estimate activity for this emission source given its size and importance?</li> <li>• Are the chosen estimation method and associated assumptions reasonable?</li> </ul>
<p>15. Have the sources of information and activity data been clearly identified?</p>	<p>Have the sources of all information and activity data been clearly identified?</p>
<p>16. Have any assumptions and constraints been clearly described and justified?</p>	<p>To the best of your knowledge, have all assumptions and constraints been clearly described and justified?</p>