



Application Form

Version 2.0

March 2023

This document is a representation of the questions in the Application Form and is for information purposes only. Once the VCM Organisation has reviewed the Code of Best Practice and expressed interest in applying for the ICROA Accreditation, the IETA Secretariat will connect the applicant with the Programme's third-party compliance auditor, who will set the VCM Organisation up with the Application Form on the audit platform. The Application Form must be completed on the audit platform.

Acknowledgements

On behalf of the company, I/we confirm that I/we have read and agree to abide by the ICROA Terms & Conditions and act consistently with the ICROA Code of Best Practice.

- Yes
- No

On behalf of the company, I/we agree to pay the **[fees]** associated with this application and subsequent audit, even if not successful in achieving the ICROA Accreditation.

- Yes
- No

On behalf of the company, I/we acknowledge the following definition of the ICROA Accreditation.

ICROA Accreditation:

- a. is recognition by ICROA that a voluntary carbon management service organisation ("VCM organisation") competently adheres to the ICROA Code of Best Practice;
- b. enables the use of the ICROA Accreditation Label (in accordance with the requirements of the ICROA Accreditation Terms and Conditions);
- c. is achieved and maintained through satisfactory completion of:
 - i. the ICROA Application process (including confirmation that a VCM organisation meets the Eligibility Criteria); and
 - ii. an annual audit programme performed by third-party specialists;
- d. is maintained through ongoing compliance with the ICROA Accreditation Terms and Conditions and satisfactory completion of an annual compliance audit;
- e. is granted on a non-reliance basis and neither IETA nor ICROA accept any liability for decisions made by third parties that considers or attributes value to the existence of an ICROA Accreditation; and
- f. does not amount to any form of endorsement other than to accredit that the VCM organisation has satisfactorily completed the annual audit programme against the ICROA Code of Best Practice, nor does it:
 - i. give rise to a representation or endorsement to any third party of the VCM organisation;
 - ii. equate to any endorsement, accreditation, or verification by or on behalf of IETA; or
 - iii. confirm, accredit or verify any particular business activity, project or service offering of a VCM organisation.

- Yes
- No

Attestation

On behalf of the company, I/we commit to actively advancing the following principles:

- That corporates measure and publicly report their organisation's GHG emissions, including Scope 1, 2, and 3, following a recognised standard that is relevant to the intended use (i.e., ISO, Greenhouse Gas Protocol).
 - That corporates strive to abate their GHG emissions in line with climate science to deliver a net-zero carbon reduction pathway by 2050 or sooner. The roadmap should include interim short- and medium-term targets that ensure action now and along the way.
 - That progress towards these targets is monitored and publicly reported on an annual basis.
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- Agree
 - Disagree

Contact Information

1. What is your organisation's name?
Please include all business names and list subsidiaries and affiliates that are applying to be certified under the ICROA Code of Best Practice. If your organisation is a subsidiary of a parent organisation, please provide the name of the parent organisation.
2. Please provide a brief overview of your organisation and service offerings (max 150 words).
3. What is your organisation's head office address?
Please list any other locations related to your organisation (e.g., relevant locations where services included in the ICROA Code of Best Practice are performed).
4. What year did your organisation start operating? Does your organisation have at least 12 months of auditable transactions and/or services?
5. Is your organisation for-profit or not-for-profit?
6. Please indicate the location/office/organisation that has operational control or decision-making power over the services audited against the ICROA Code of Best Practice.
7. Please provide the contact information of the nominated representatives of your organisation who will complete and review this Application Form.
Names, emails, address(es).
8. Please provide your website address(es) including those of subsidiaries to be listed under the ICROA Code of Best Practice.
9. How many employees at your organisation?
10. Which of the categories in the Code of Best Practice does your organisation undertake?
 - Section 1: Sourcing and Use of Carbon Credits for Offsetting (*mandatory*)
 - Section 2: GHG Emissions and Removals Inventories (footprinting)
 - Section 3: GHG Emission Reductions Advisory Services

Eligibility Requirements

Please provide evidence that each of the following eligibility criteria are met.

11. The organisation is committed to reducing its own GHG emissions and striving for a science-aligned reduction pathway aligned to the UNFCCC and Paris Agreement goals.
12. The organisation has been in the business of providing carbon management services and/or offsetting services, external to their organisation, and has been actively trading in the VCM for at least one full year.
13. The organisation provides a service to retire ICROA-compliant carbon credits on behalf of corporates and/or individuals, for the purpose of voluntarily offsetting their carbon emissions.
14. The organisation is committed to achieving large absolute reductions across its client base and promoting alignment to the UNFCCC and Paris Agreement goals.
15. The minimum volume sold or retired annually by the organisation must be at least 10,000 tonnes of CO₂e.
16. The organisation's minimum financial turnover must be \$100,000 or the local currency equivalent.
17. The organisation must disclose to the IETA Secretariat any pending or ongoing litigation involving a member of IETA or another market participant.
18. In applying to become Accredited, the organisation agrees to undergo an annual compliance audit by a third-party independent auditor to demonstrate compliance with the Code of Best Practice.

Service Offering Eligibility

*The ICROA Accreditation is available to companies that provide offsetting services in line with the Code of Best Practice. If your organisation also provides GHG emissions and removal inventories (footprinting) and/or GHG emission reduction advisory services (as indicated in Question 9), these **should** be audited for compliance with the Code of Best Practice. This section of the Application Form seeks to understand which services are provided by your organisation and whether they are in compliance with the Code of Best Practice.*

Sourcing and Use of Carbon Credits for Offsetting

18. Has your organisation retired over 10,000 t CO₂e of carbon credits for voluntary offsetting purposes in the last 12 months?
19. Approximately what percentage of the carbon credits sold by your organisation are:
 - a. retired by your organisation
 - b. immediately retired by the buyer
 - c. held by the buyer to be retired later
20. Do you only source credits from the following ICROA-endorsed Standards:

- American Carbon Registry (ACR)
 - Architecture for REDD+ Transactions (ART) The REDD+ Environmental Excellence Standard (TREES)
 - The British Columbia Offset Program
 - Climate Action Reserve (CAR)
 - Emissions Reduction Fund (ERF) of the Australian Government
 - Global Carbon Council (GCC)
 - Gold Standard
 - Plan Vivo
 - Puro.earth
 - SOCIALCARBON (*conditionally endorsed*)
 - UNFCCC Mechanisms¹
 - UK Woodland Carbon Code (UK WCC)
 - Verra's Verified Carbon Standard (VCS)
21. If your organisation sources credits from Standards not compliant with the Code of Best Practice, please describe which Standards you source credits from and what volume (tonnes) have you acquired/transacted in the last 12 months?
22. If your organisation contracts to sell credits in advance of verification or issuance of those credits, please describe the delivery assurance provided to the customer (i.e., contractual guarantee of delivery or replacement, appropriate safeguards to minimize the risk of project under-performance).
23. Please describe how your organisation encourages clients to communicate their carbon inventory and reduction activities.

GHG Emissions and Removals Inventories (Footprinting)

Please complete this section if your organisation provides GHG emissions and removals inventories (footprinting) as indicated in Question 9. Does your organisation provide footprinting services in-house, or through a sub-contracted service? If sub-contracted, please provide details on who completes the service.

24. Which standards do you use for carbon footprinting services? (e.g., WRI/WBCSD GHG Protocol, ISO 14064-1)
25. Please provide details of the sources of emission factors you use for carbon footprinting (e.g., IPCC, DEFRA).
26. If your organisation conducts product or service footprints, which standards are followed?
27. Please explain the internal quality assurance or quality procedures in place to review footprinting calculators to ensure the most up-to-date emission factors and GHG accounting practices are used.

¹ Further clarity is expected following the approval of Article 6 of the Paris Agreement at COP26.

GHG Emission Reduction Advisory Services

Please complete this section if your organisation provides GHG emission reduction advisory services as indicated in Question 9.

28. Please describe the GHG emission reduction advisory services you provide.
29. Please describe how you encourage clients to set carbon abatement targets and be transparent in reporting. Further describe how you encourage clients to communicate performance relative to their targets.
30. Please describe how you encourage clients to go above and beyond their abatement targets through the use of offsetting.

Once this Application Form has been completed in the audit platform, the programme's third-party compliance auditor will review and provide a recommendation to the IETA Secretariat whether your organisation is eligible to proceed to the Audit. The contact person identified in this form will be notified of the decision in a timely manner by the IETA Secretariat. For more information on the Accreditation program and annual audit, please refer to the Program Guide.