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Audit Form

Version 2.5.3

January 2025

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Submitting Evidence [see Excel checklist for a breakdown of required Evidence]

- There are four folders corresponding to the four sections of the Audit Form, please file your evidence in the corresponding folder:
 - Information Update | Attestations
 - Section #1
 - Section #2
 - Section #3
 - Section #4
- For the naming of the files, please follow the following structure:
 - Names should be written together *in English*, with each new word starting with a capital letter
 - {SectionName/Number}_{Question# / SubsectionLetter}_{DescriptorName}
 - Examples:
 - InformationUpdate_2_OrgChart
 - 1.1.4.1_a_ContractualEvidence
- When referencing the files in the Audit Form, please reference them using the name you have given using the structure above.

SAM

Information Update

1. Who is responsible for the completion of the ICROA Audit Report?

Name:

Email:

Title/Role:

- a. Is the person responsible for the completion of the audit report familiar with the ICROA Code of Best Practice?
- b. Will the audit report be reviewed/approved by senior management before being submitted/finalized?

2. Please provide an Organisational Chart of the Organisation and clearly indicate which subsidiary or department (if any) is seeking to be Approved under the ICROA Code.

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Attestation

1) Attestation of Completeness and Accuracy of the 2024 ICROA Annual Audit Form

- a) NOTE: [Word template provided in organisation folder] Please upload as an attachment the Attestation of Completeness and Accuracy of this 2024 Audit Form.

Name of Organisation:

Name of Person Completing 2024 ICROA Annual Audit Form:

Contact Telephone:

Contact Email:

*I hereby confirm that to the best of my knowledge, the 2024 ICROA Annual Audit Form for [ORGANISATION NAME] is complete and accurate and that each response is corroborated with sufficient evidence. I also hereby confirm that to the best of my knowledge [ORGANISATION NAME] continues to meet the eligibility criteria as outlined in Appendix 1 of the [ICROA Code of Best Practice](#). **The Audit Form covers the following period: 01/01/2024 until 31/12/2024.***

[e-signature]

[NAME & DATE]

Audit Year 2024 ICROA Audit Form

Overview

The Code of Best Practice (the Code) ensures ICROA Approved Organisations, and their clients, undertake carbon management strategies that lead to ambitious and impactful climate action.

The ICROA Approval programme has been recognised since 2008 as the industry standard for voluntary carbon market (VCM) services providers¹ (Organisations) promoting greenhouse gas (GHG) emission reductions, removals, and use of carbon credits to the highest standards of environmental integrity, in support of the Paris Agreement goals.

Approval is obtained annually through a third-party audit process based on the requirements outlined in this document, the ICROA Code of Best Practice (the Code). The Code sets out requirements and guidelines for high integrity and evolves as the VCM develops in order to always encompass best practices.

Terminology

The Code is written using terminology to enable Organisations and third-party auditors to assess their compliance. The following terms are defined in accordance with established terminology of the international standards community:

- The term “**shall**” indicates a ‘requirement’ strictly to be followed, without deviation, in order to be in compliance.
- The term “**should**” indicates a ‘recommendation’ for a course of action that is preferred but not strictly required.
- The term “**may**” indicates a ‘permissible’ course of action within the limits of the Code.
- The term “**can**” indicates a ‘possible or capable’ situation that is actual or potential.

¹ Typically includes project developers, carbon credits retailers and consultants providing carbon management and compensation services.

Sections of the Code

The Code is structured as follows:

- **Section 1:** Transacting and Retiring Carbon Credits
- **Section 2:** GHG Emissions and Removals Inventories (Footprinting)
- **Section 3:** GHG Emission Reductions Advisory Services
- **Section 4:** Governance

Remarks:

- All Organisations applying to be Approved by ICROA shall meet the eligibility criteria listed in Appendix 1 of the Code.
- All Organisations applying to be Approved by ICROA shall transact or retire carbon credits for voluntary purposes and shall comply with the requirements outlined in Section 1 of the Code.
- All Organisations applying to be Approved by ICROA should comply with the governance requirements outlined in Section 4.
- If an Organisation also provides a footprinting service and/or a GHG emission reduction advisory service, it shall comply with the requirements outlined in Sections 2 and/or 3, respectively.
- All Organisations applying to be Approved by ICROA should promote the requirements outlined in Sections 2 and 3.
- Services not covered by the Code include, but are not limited to, services related to compliance activities such as the provision of carbon credits and non-project-based carbon instruments (e.g., allowances) to support a client's current or future regulatory obligations. Furthermore, the Code does not cover environmental instruments or activities when they are not used to compensate for a client's footprint e.g., tree planting services, Energy Attribute Certificates (EACs). EACs are proof of ownership of zero-emission electricity and shall therefore not be used for compensation purposes but as an accounting tool to lower Scope 2 emissions. Consequently, EACs are not in the scope of The Code.

Reminders

1. The 2024 compliance period covers January 1, 2024, to December 31, 2024.
2. Under each section that you are required to complete below, you must provide detailed information that demonstrates you have fulfilled the requirements of the Code. You can also provide attachments as necessary.
3. When you have completed the Audit Form, please notify the Lead Auditor, Eric Gladu, via email (eric.gladu@tetrattech.com)

i) Please save and submit the form as a PDF.

Important Revisions

- The audit of 2024 activities, taking place in 2025, will be based on version 2.5.3 of the ICROA Code of Best Practice.
- The Code's new Section 4 (Governance) is included in this year's audit form but compliance with the requirements will be optional ("should") only. The intent is for organisations to get familiar with the requirements, which will become mandatory ("shall") from 2026 onwards.
- Version 2.6 of the ICROA Code of Best Practice will be used in 2026 to audit activities conducted in calendar year 2025. Approved organisations shall ensure that their 2025 activities meet the new requirements.

Declaration

Which of the sections of the Code apply to your organisation? [please highlight]

- **Section 1:** Transacting and Retiring Carbon Credits (mandatory)
- **Section 2:** GHG Emissions and Removals Inventories (footprinting)
- **Section 3:** GHG Emission Reductions Advisory Services
- **Section 4:** Governance

Section 1: Transacting and Retiring Carbon Credits

Responses to all questions in this section must be provided.

If applying for Conditional Approval², please refer to the text marked with an “*”.

1.1 Approved Organisations shall only transact³ or retire carbon credits issued by ICROA-Endorsed and Conditionally Endorsed⁴ Carbon Crediting Programmes.

This requirement applies where carbon credits are transacted or retired within the VCM. For the avoidance of doubt, Approved Organisations may transact or retire credits from non-endorsed Carbon Crediting Programmes when used for compliance purposes only. Evidence of the use of credits will be sought by the auditor.

To be endorsed by ICROA, a Carbon Crediting Programme shall meet ICROA’s Endorsement Criteria and pass an assessment from a designated third-party Assessor. Further details on this process are available [here](#). Programmes are also required to undergo a regular Endorsement Renewal.

Question: *During the 2024 Compliance Period, did your organisation use (sell, transfer, and/or retire) credits on behalf of a client for voluntary compensation from the following Carbon Crediting Programmes (please **highlight** all that apply):*

- The American Carbon Registry
- The Architecture for REDD+ Transactions and the REDD+ Environmental Excellence Standard
- BioCarbon Standard

² For more information on the Conditional Approval, please see Appendix 2 of the Code.

³ This includes buying carbon credits from a project developer, buying or selling carbon credits from/to another market participant, or selling carbon credits directly to an end user.

⁴ Conditional Endorsement is attributed to Carbon Crediting Programmes that meet ICROA’s criteria for Endorsement and are pending the achievement of set threshold values to validate the full operationalisation of the Programme. These threshold values are currently defined as at least 10 projects registered and 100,000 carbon credits issued.

- The British Columbia Offset Program
- Carbon Standards International⁵ (*conditionally endorsed*) – since August 19, 2024
- Cercarbono
- City Forest Credits
- Isometric (*conditionally endorsed*) – since March 11, 2024
- The Climate Action Reserve
- The Emissions Reduction Fund of the Australian Government
- The Global Carbon Council
- The Gold Standard
- Plan Vivo
- Puro.earth
- Reverse – since April 30, 2024
- Social Carbon (*conditionally endorsed*)
- The UNFCCC Clean Development Mechanism⁶
- The UK Woodland Carbon Code
- Verra's Verified Carbon Standard

Question: For each of the Carbon Crediting Programmes highlighted above, please provide a comprehensive list of all transactions which includes, at a minimum, the sale date, transfer and/or retirement date, project name, volume sold, the purchasing client/organisation, and the carbon credit serial reference number.

Type your response here.

⁵ CSI has more than one registry; the only one to receive ICROA's Conditional Endorsement is CSI's Global C-Sink Registry: <https://global-c-registry.org/> — no other CSI registry is ICROA Endorsed.

⁶ Until further clarity is available on the new mechanism in development under Article 6 of the Paris Agreement.

Question: During the 2024 Compliance Period, did your organisation use (sell, transfer, and/or retire) carbon credits issued by another Carbon Crediting Programme? (please highlight)

- Yes
- No

Question: If yes, please provide a comprehensive list of all transactions which includes, at a minimum, the sale date, transfer and/or retirement date, project name, volume sold, the purchasing client/organisation, and the carbon credit serial reference number.

Type your response here.

***Please provide evidence that 0% of the credits the Organisation is holding, transacting⁷, or retiring come from non-ICROA Endorsed Carbon Crediting Programmes at the time of application.**

Type your response here.

***Question: Is your organisation currently or previously forward-selling on the blockchain or otherwise pre-selling credits from non-Endorsed Programs? (please highlight)**

- Yes
- No

***If yes, please provide evidence your organisation has completely stopped these activities [sales, deliveries, payments, and/or any other commercial activity].**

⁷ transacting includes buying carbon credits from a project developer, buying or selling carbon credits from / to another market participant, or selling carbon credits directly to an end user

Type your response here.

1.1.1 Non-carbon Accounting Standards: Approved Organisations may transact or retire carbon credits that have another certification, such as for biodiversity or any other sustainable development component, so long as the underlying carbon credit is from one of the Endorsed Carbon Crediting Programmes listed above. For example, a project under Verra's Verified Carbon Standard may also achieve certification under Verra's Climate, Community and Biodiversity Standard to demonstrate additional benefits associated with the project. These carbon credits must be labelled as appropriate.

Question: During the 2024 Compliance Period, did your organisation transact or retire carbon credits which have another certification? (please highlight)

- Yes
- No

Question: If yes, please provide a comprehensive list of all transactions.

1.1.2 The following exceptions apply to the Endorsed Carbon Crediting Programmes in Section 1.1. Approved Organisations shall comply with these exceptions, if applicable:

1.1.2.1 Government schemes: Carbon credits issued by a national or subnational government scheme may be transacted or retired by an Approved Organisation on the strict condition that they are only used to compensate for a local footprint or as part of a local tax scheme, within this government's jurisdiction⁸. They shall not be transacted or retired internationally unless the scheme has been separately endorsed by ICROA. A link to the local registry shall be provided as evidence for any retirements made.

⁸ For the avoidance of doubt, a government scheme is a Carbon Crediting Programme developed for or by a national or subnational government and regulated and administered by the government. It does not include independent Carbon Crediting Programmes eligible for use in regulations such as the South Africa tax scheme, the Colombian tax scheme, or any other comparable regulation.

Question: During the 2024 Compliance Period, did your organisation use (sell, transfer, and/or retire) carbon credits from government schemes? (please highlight)

- Yes
- No

Question: If yes please provide a comprehensive list of all transactions which includes at a minimum, the scheme, the sale date, the transfer and/or retirement date, the volume sold, the client/organisation sold to and for what purposes and the carbon credit serial reference number.

Type your response here.

1.1.2.2 Non-compliant carbon credits from Endorsed Carbon Crediting Programmes:

Carbon credits which are issued by Endorsed Carbon Crediting Programmes but are ex-ante or temporary do not meet ICROA's requirements on verification and permanence. They may be transacted forward but not retired by Approved Organisations or their clients.

Question: During the 2024 Compliance Period, did your organisation use (sell, transfer, and/or retire) any ex-ante credits? Please explain.

Type your response here.

1.1.2.3 Bundling: As an exception, where Approved Organisations feel compelled to transact or retire carbon credits from non-Endorsed Carbon Crediting Programmes (e.g. regional, emerging, or innovative schemes that enhance VCM development and innovation), Approved Organisations shall demonstrate that the carbon credits were effectively bundled with carbon credit retirements from at least one Endorsed Carbon Crediting Programme on a one-to-one ratio. In such scenarios, Approved Organisations shall communicate to their clients that compensation is achieved only through carbon credits from the Endorsed Carbon Crediting Programme. Evidence of such communication is

required. Any such bundling shall be communicated to the customer, shall happen at the time of the sale of carbon credits and shall be transparently reported. A maximum of 10% of an Approved Organisation's annual volume of credits transacted is permissible within this clause.

Question: During the 2024 Compliance Period, did your organisation use (sell, transfer, and/or retire) carbon credits from regional, emerging, or innovative schemes? (please highlight)

- Yes
- No

Question: If yes, please provide a list of these credits with evidence to demonstrate that these credits were bundled with carbon credits retired from one of the ICROA Endorsed Carbon Crediting Programmes. Please also provide evidence that your organisation communicated to the client that compensation was achieved only through the credits from the ICROA Endorsed Carbon Crediting Programme.

Type your response here

1.1.3 Approved Organisations should promote sustainable development in the projects that they develop and/or transact. Approved Organisations should communicate whether and how they have assessed the sustainability impacts of their projects and promote the co-benefits or refer to the UN sustainable development goals.

Question: Optional comments can go here.

Type your response here.

1.1.4 When Approved Organisations transact carbon credits in advance of verification and issuance of those credits (hereafter referred to as Carbon Credits Sold in Advance of Verification), they shall provide clients with appropriate and transparent levels of delivery assurance.

1.1.4.1 At a minimum, such Approved Organisations shall either:

- a) Provide a contractual guarantee of delivery or replacement by demonstrating the financial viability to underwrite such guarantee (i.e., contractual financial guarantee) or by having in place contractual appropriate safeguards to minimise the requirement for replacement and protect the guarantee; or
- b) When a delivery guarantee is not provided, have in place appropriate safeguards to minimise the risk of project under-performance. Appropriate safeguards mean the minimisation of, and insurance against, risks by reserving a portion of the project portfolio as a “buffer” to the extent reasonably required to safeguard performance adequately. Approved Organisations using such safeguards shall adjust their reservation practices based on experience and industry best practices where available.

Question: During the 2024 Compliance Period, did your organisation sell carbon credits in advance of verification and issuance? (please highlight)

- Yes
- No

Question: If yes, please provide evidence that the guarantees in 1.1.4.1(a) and 1.1.4.1(b) were met.

Type your response here.

1.1.4.2 At the point of sale, Approved Organisations shall transparently disclose if the delivery is guaranteed, the measures that are in place to minimise the risk of project under-performance, and what sources of reductions and/or removals are eligible replacements, as applicable.

Question: Please provide evidence that Section 1.1.4.2 of the Code was met.

Type your response here.

1.1.4.3 At the point of sale, Approved Organisations shall make reasonably available⁹ the current development or operational status of the project and the expected date or dates of future verification and issuance.

Question: Please provide evidence that Section 1.1.4.3 of the Code was met.

Type your response here.

1.1.4.4 If requested by clients, Approved Organisations shall make reasonably available, directly or on their website as applicable, the actual dates of verification and issuance; any deficiency in the verified volume relative to the volume sold to such clients; and the sources of any replacements.

Question: Please provide evidence that Section 1.1.4.4 of the Code was met.

Type your response here.

1.1.4.5 Approved Organisations shall provide clients that purchase carbon credits with clear and easy-to-understand communication materials and shall encourage them to communicate the nature of their carbon credit purchases accurately and transparently.

Question: Please provide evidence that Section 1.1.4.5 of the Code was met.

Type your response here.

⁹ For the purposes of this document, “reasonably available” will be taken to mean the following: in the instance of transactions to the public (also known as “consumer sales”), information will be considered to be “reasonably available” when made publicly available on an Approved Organisation’s website or other publicly available materials or collateral. In the instance of corporate, or business-to-business, sales information will be considered to be “reasonably available” when included in written communications or documents (e.g., contractual documents) pertaining to the appropriate sale, either at the behest of the Approved Organisation or the Approved Organisation’s client.

1.2 Approved Organisations (or their clients) shall retire carbon credits used for voluntary compensation in a recognised third-party registry and shall clearly indicate for whom the credits are retired. Furthermore, when making a compensation claim, retirements shall be made in advance of such claim, or it shall be explained why this is not the case and provide substantiation including how risk is managed - both the contractual risks and reputational risks associated with marketing claims¹⁰.

Question: During the 2024 Compliance Period, did your organisation retire credits for the client in advance of them making their carbon neutrality or compensation claim? (please highlight)

- **Yes**, credits were retired in advance of making a carbon neutrality/compensation claim.
- **No**, credits were not retired in advance of making carbon neutrality/compensation claims, but they were retired in accordance with recognised protocols (e.g., BSI PAS 2060).
- **No**

Please provide evidence to substantiate your claim.

Type your response here.

Please explain which protocols were followed, and how the retirements were done in accordance with said protocol.

Type your response here.

¹⁰ For the avoidance of doubt, this clause does not pertain to the forward procurement by a company of emission reductions to support a future strategy such as a commitment to Net Zero. This is regarded as a strategy and not a marketing claim.

Please explain why and provide substantiation on how risk (both contractual and reputational) is managed.

Type your response here.

Question: If more than item was highlighted, please explain your answer, and provide supporting documentation.

Type your response here.

1.3 Approved Organisations shall encourage clients to communicate their carbon inventory and GHG emission reductions activities, including but not necessarily limited to, the following:

- The client's total GHG emissions associated with the organisation, product, service, or event;
- Actions being taken by the client to reduce GHG emissions;
- Any GHG emissions that are being compensated for, and details of the project(s) generating the carbon credits (for example, if a portfolio approach is used);
- A link to the registry where the carbon credits have been retired; and/or
- Any uncertainties or risks associated with the carbon footprint or internal or external emission reductions.

Question: Please provide evidence showing how your organisation encouraged clients to communicate their carbon inventory and reduction activities, including but not necessarily limited to the scenarios identified above.

Type your response here.

Section 2: GHG Emissions and Removals Inventories (Footprinting)

Responses to all questions in this section should be provided if your organisation performed, or sub-contracted, services related to GHG emissions and removals inventories (footprinting) in the 2024 Compliance Period.

2.1 Approved Organisations shall advise clients to measure their GHG inventory.

Question: *Please provide evidence that your organisation actively requires clients to measure their GHG inventory.*

Type your response here.

2.2 If Approved Organisations perform GHG inventory measurement activities for clients or sub-contracts these to a third-party, then they shall perform these activities in accordance with the

- WRI/WBCSD GHG Protocol Corporate Accounting and Reporting nda (including the GHG Protocol's Scope 2 Guidance and Corporate Value Chain (Scope 3) Standard), or
- ISO 14064-1:2018.

Furthermore, they shall use, where possible, publicly available, and nationally relevant emissions factors from reputable and recognised sources, for example, the IPCC, published Government data, or peer-reviewed studies.

Additionally, supplier-specific emission factors or calculations are encouraged, provided the supplier has derived their calculations using standards or guidance that are applicable to their operation and the intended use of the organisation completing the measurement.

Question: *Please explain which accounting framework(s) were used.*

Type your response here.

Question: Please explain which emission factors were used.

Type your response here.

Question: Please provide a list of all GHG inventories completed during the 2024 Compliance Period.

Type your response here.

2.3 If Approved Organisations conduct product or service footprints or sub-contract these activities to a third party, then they shall determine these footprints on a lifecycle basis. Examples include:

- BSI PAS 2050,
- WBCSD-WRI GHG Protocol Product Life Cycle Accounting and Reporting Standard,
- Bilan Carbone documents,
- ISO 14067/14040/14044,

Or any other relevant and credible guidelines developed and/or adopted by international or national organisations in the future can provide guidance on how to estimate product and service emissions on a life cycle basis.

Question: Please provide a list of all products and/or service footprints completed during the 2024 Compliance Period.

Type your response here.

2.4 If Approved Organisations perform any footprinting measurement for air travel, then they shall provide evidence to the Auditor what Radiative Force Index (RFI) they apply when calculating air travel emissions.

Question: Please explain and justify which Radiative Force Index was applied to footprints during the 2024 Compliance Period.

Type your response here.

2.5 If Approved Organisations provide calculators for clients to quantify trips, events, energy usage or sub-contract this to a third-party, then they shall ensure calculators are accurate to the latest published emission factors and recognised GHG accounting practices.

Question: Please explain and provide evidence that calculators are accurate and use the latest published emission factors and GHG accounting practices.

Type your response here.

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Section 3: GHG Emissions Reduction Advisory Services

Responses to all questions in this section should be provided if your organisation provided GHG emission reduction advisory services in the 2024 Compliance Period.

3.1 Approved Organisations shall encourage clients to set science-aligned GHG emissions reduction targets, aligned to the Paris Agreement goals. Clients shall be encouraged to perform a comprehensive assessment of opportunities to reduce direct and value chain emissions aligned with science¹¹.

Question: Please provide evidence that Section 3.1 of the Code was met.

Type your response here.

3.2 For product or service offers (e.g. carbon-neutral deliveries), Approved Organisations shall encourage their clients to set carbon reduction targets and be transparent in reporting. Ideally, recognised protocols for applying the mitigation hierarchy/carbon neutrality, such as BSI PAS 2060, should be followed.

Question: Please provide evidence that Section 3.2 of the Code was met.

Type your response here.

3.3. Approved Organisations shall encourage clients to transparently communicate performance relative to their short-, medium-, and long-term abatement targets. Likewise, product and/or

¹¹ E.g. following guidance from the Science Based Targets initiative, or ISO 14068.

service activities should be transparently communicated and in the public domain (e.g., on the client's website).

Question: Please provide evidence that Section 3.3 of the Code was met.

Type your response here.

3.4 Approved Organisations shall encourage clients to increase ambition and go beyond their GHG emission reduction targets through the use of voluntary carbon compensation.

Question: Please provide evidence that Section 3.4 of the Code was met.

Type your response here.

3.5 Approved Organisations may outsource the assessment of internal emission reduction opportunities to a subcontractor, and under such circumstances, the subcontractor shall be contractually obligated to satisfy the requirements of this Section of the Code.

Question: Did your organisation outsource internal emission reduction opportunities during the 2024 Compliance Period? (please highlight)

- Yes
- No

Question: If yes, please provide the subcontractor agreement.

Type your response here.

Section 4: Governance

As mentioned above: The Code's new Section 4 (Governance) is included in this year's audit form but compliance with the requirements will be optional ("should") only. The intent is for organisations to get familiar with the requirements, which will become mandatory ("shall") from 2026 onwards.

4.1 Approved Organisations should publicly disclose the following information: legal entity incorporation details, organisational structure, ownership structure, business objectives, main services, main responsible personnel and contact details.

Please provide evidence of public disclosure of the following information:

Legal entity incorporation details. Example: Certificate of incorporation, articles of association

Type your response here.

Organizational structure. Example: Organizational chart showing departments

Type your response here.

Ownership structure. Example: Shareholder register, list of beneficial owners

Type your response here.

Business objectives. Example: Mission statement

Type your response here.

Main services. Example: List of services provided, brochures or marketing materials

Type your response here.

Main responsible personnel and their contact details. Example: List of key personnel with names, titles, and contact information

Type your response here.

4.2 Approved Organisations should implement a science-aligned decarbonisation strategy for their own operations, with short- and medium-term targets.

Please provide a copy of your organization's science-aligned decarbonization strategy for its own operations, including short- and medium-term targets.

Example: Internal decarbonization plan with emission reduction targets and timelines, evidence of target-setting methodology if applicable

Type your response here.

4.3 Approved Organisations should comply with relevant local, national and international laws and regulations.

Please provide evidence demonstrating compliance with all relevant local, national, and international laws and regulations. Example: Permits and licenses, compliance reports, legal opinions

Type your response here.

4.4 Approved Organisations should demonstrate they have no proven engagement in illegal, unlawful or unethical behaviour by the legal entity, ultimate beneficial owner(s) (UBO) or key personnel.

Please describe the due diligence procedures undertaken to ensure that the legal entity, ultimate beneficial owner(s), and key personnel have no proven engagement in illegal, unlawful, or unethical behaviour. Example: Background checks on UBOs and key personnel, sanctions screening, anti-corruption policies, whistleblowing mechanisms

Type your response here.

4.5 Approved Organisations should publicly disclose, implement and enforce a quality control mechanism.

Please provide a copy of your organization's publicly disclosed quality control mechanism, as well as evidence of its implementation and enforcement. Example: Quality manual, internal audit reports, evidence of corrective actions taken

Type your response here.

4.6 Approved Organisations should have Know Your Customer (KYC), Anti-Bribery and Corruption (ABC) and Anti-Money Laundering (AML) public procedures in place.

Please provide copies of your organization's public procedures for:

Know Your Customer (KYC). Example: KYC policy, customer due diligence checklist, risk assessment documentation

Type your response here.

Anti-Bribery and Corruption (ABC). Example: ABC policy, gifts and hospitality register, training materials

Type your response here.

Anti-Money Laundering (AML). Example: AML policy, transaction monitoring procedures, suspicious activity reports (SARs)

Type your response here.

4.7 Approved Organisations should have public procedures to identify and handle any conflict of interest.

Please provide a copy of your organization's publicly disclosed procedures for identifying and handling conflicts of interest. Example: Conflict of interest policy, disclosure forms, register of conflicts, minutes of meetings where conflicts were discussed.

Type your response here.

4.8 Approved Organisations should enforce risk management procedures adapted to their business.

Please describe your organization's risk management procedures and provide evidence demonstrating their enforcement. Example: Risk register, risk management framework, incident reporting procedures, evidence of risk assessments conducted.

Type your response here.

4.9 Where applicable, Approved Organisations should maintain a system for receiving, investigating, and redressing grievances from relevant stakeholders.

If applicable, please provide a description of the system used for receiving, investigating, and redressing grievances from relevant stakeholders. Example: Grievance policy, complaints log, investigation reports, evidence of stakeholder engagement on grievances

Type your response here.

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