



CO₂ PERFORMANCE LADDER

Normative audit day table for CO₂ Performance Ladder assessments

This document is normative from 11th December 2023

Determining the survey scope for CO₂ Performance Ladder assessments

For cases not covered by this audit day table, reference is made to Mandatory Document 5 (MD 5) of the International Accreditation Forum (IAF).

Introduction and phasing of audits

The CO₂ Performance Ladder (hereafter also 'the Ladder') consists of 5 levels and has three categories of organisations, namely small, medium and large. For the higher levels, more elements need to be tested. As a result, additional research is required if an organisation is certified at a higher level on the Ladder.

The categorisation 'small', 'medium' and 'large' follows from the actual CO₂ emissions of organisations (see Handbook CO₂ Performance Ladder 3.1, chapter 4). As CO₂ emissions are smaller in size, organisations at levels 4 and 5 need to demonstrate fewer elements of the Ladder during audits. This means a smaller investigation effort is required from the Certification Body.

Under the Ladder, points are given for the quality of the documents shown and degree of implementation at the organisation to be certified. The CO₂ Performance Ladder distinguishes the following assessments which are linked to the definitions/descriptions from ISO17021-1:2015, see also Section 7.1.2. of Handbook 3.1:

- Initial Ladder Assessment: initial audit (consisting of a stage 1 audit and stage 2 audit), usually leads to a certificate for the organisation.
- Annual Ladder Assessment: control audit in which all Ladder requirements are reassessed and rated to arrive at a judgement as to whether certification can be continued at the level achieved.
- Reassessment: recertification audit in which the formal certification decision must also be taken again
- Additional Ladder assessments: special audits and/or follow-up visits, for example in response to non-conformities and other situations that lead to investigation.

Phase 1

The activities during phase 1 of the initial audit include at least:

- confirmation of the principles of certification (in particular elements such as scope, activity, organisation size, scope and certification level);
- assessment of the boundary (the Ladder is very specific in this respect and certainly for larger, more complex and international organisations, this requires



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attention and time. This is regardless of the Ladder level at which the client wants to be certified);

- assessment of management system elements and documentation of the organisation;
- going through the portfolio (see Handbook 3.1 for the required content);
- gaining an understanding of the energy flows and CO₂ emissions of the client (based on client completion of Ladder elements from angle A and, if necessary, by carrying out a tour / site visit);
- understanding the customer and their position in the sector and supply chain;
- gaining insight into the project portfolio (with or without award advantage), the project management and the integration of Ladder requirements therein (as preparation and to substantiate choices to be made for audit scope and sampling in phase 2).

Phase 2

During phase 2, the client's measure(s) in response to the point(s) found in phase 1 are assessed. Furthermore, the implementation and effectiveness of the management system is examined and point scores are awarded based on the Ladder requirements and the corresponding explanations. Assessing projects with award advantage also falls under phase 2, the time required for this should be calculated in addition to the below table.

Calculating the length of Ladder assessments

In the quotation phase, it is sometimes difficult to determine the required duration of an audit. Especially in those cases where information about the boundary (determination) is missing or if it turns out that it is/can be incorrect based on research of the organisation. For this reason, for phase 2, as soon as it is clear what the accepted boundary is, the certification body should reconsider or confirm the survey size/timeframe of the assessment. The method used by the certification body for this can be determined by the certification body themselves. The offer should therefore be an 'open' offer, in line with other schemes, such as for emissions trading. The certification body should ensure that the contract allows for additional work to be charged to the client if this proves necessary.

To arrive at a quotation, the table below is used. The table shows the scope (duration) of the initial assessment (i.e. for phase 1 and phase 2 together). The division of time between the phases is at the discretion of the certification body.

The table shows the starting point of the minimum time duration calculation (audit days) for an initial Ladder assessment. To determine the length of the assessment, take the intersection of category and the intended / desired level in table 1 below.



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	Very small* ¹	Small	Medium	Big
Level 1	1,0	1,5	1,5	2
Level 2	1,0	1,5	2	2,5
Level 3	1,5	2	2,5	3
Level 4	2,0	2,5	3	4* ³
Level 5	2,0	2,5	3	5* ³
Projects	* ²	* ²	* ²	* ²

*¹ This is not a category used in the handbook and has been added especially for the audit day table. An organisation is "Very Small" if it falls in the business category 'services' and its total annual CO₂ emissions do not exceed (≤) 250 tonnes. For companies in the business category 'works/supplies', the annual CO₂ emissions from offices and business premises may not exceed 250 tonnes and from all construction sites and production locations may not exceed 1,000 tonnes.

*² See the text on the next page for explanations on the timeframe of assessing projects.

*³ At level 4 and 5 in large organisations, there should be two auditors. As the table covers audit days, this time can therefore be (partly) divided between both auditors.

NOTE: The category "very small" exists only in the context of the audit days table and not in the Handbook 3.1. It should therefore not be mentioned on the CO₂ awareness certificate as a category.

The underlying assumptions of the table are:

- 1 entity located at 1 location/address
- including preparation of the report
- excluding travel time
- excluding project assessments and visits to project sites
- the client being certified for management systems based on ISO 50001, ISO 14001 or ISO 9001.

The table provides a general guideline; there may be reasons to deviate from it. Deviations from the table should always be justified and documented. The maximum reduction on gross time duration mentioned in the table can never exceed 30 per cent. An initial audit, including any reduction, cannot be less than 1 audit day, regardless of category or level.

Reasons for adjusting the initial time commitment may be:

1. Organisation size / number of employees in relation to the scope, energy use and/or CO₂ emissions (emissions) of the company; the starting point is the audit day table. Only for very large and/or complex organisations can this be a reason to deviate from the audit day table;
2. number of entities/number of branches and locations belonging to the boundary; the prescribed sampling method from MD1 continues to guide the site visits of 'multi-site' organisations for the initial assessment, annual assessment and reassessment. In exceptional cases, a Ladder CI may decide to deviate from MD1 as long as they perform a risk analysis in accordance with the method described in the document 'Method for determining the multi-site sample size' as also published on the SKAO website;



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3. number and size of energy flows and energy users (assets), in relation to the organisation's CO₂ emissions (emissions);
4. if a verified emissions inventory is present that complies with the requirements set out in the transitional regime¹ of Handbook 3.1, less time may be used for it
5. in the absence of a certified management system (ISO 50001, ISO 14001 or ISO 9001), additional time should be charged for this.

The geographical location of the entities and branches to be visited is not taken into account when determining the initial time spent.

Audit duration for the assessment projects with award advantage

The table does not take into account the duration of the assessment of projects obtained with award advantage. How to deal with this is detailed in section 7.2 of Handbook 3.1. It is up to the certification body to determine and justify what the audit time for this is, as a fixed measure cannot be given due to the large number of variables involved. The size of this can only be definitively determined once it is known which projects the customer is actually conducting during the various Ladder assessments.

Important factors to consider for this are: the size of the projects, the duration/lead time of the projects, the phase the projects are in, the changes in accountability on the projects between participating parties, the safety of the assessor in relation to the need for information gathering, the location/geographic location, etc. The time spent on this is therefore additional to the gross time specified in the table. It is necessary for the certification body to include an appropriate clause on this in its agreement with the client.

Audit duration of annual Ladder assessments, reassessments and for gaining a higher level

The time duration for an annual Ladder assessment is a minimum of 75% of the net initial Ladder assessment (meaning the set time including any adjustments downwards or upwards). An annual Ladder assessment, including any reduction, cannot be less than 1 audit day, regardless of category or level.

The minimum time duration for a reassessment is equal to the net annual Ladder assessment. A reassessment, including any reduction, cannot be less than 1 audit day, regardless of category or level.

The table does not show what the minimum duration should be for a client wishing to be certified at one or more levels higher on the Ladder. If the client decides to be assessed at a higher Ladder level than the current level achieved, adjustments are necessary, also with regard to the duration of the audit. The basic assumption here is that if the assessment of the higher level occurs within 3 months of a previously determined level, it is not always

¹ The requirements for the verification statement in the transitional regime (Handbook 3.1, p. 8) are that

- it is not older than 15 months;
- it was issued before the end of the transitional period of Handbook 3.1;
- it has been carried out by an independent verifier as referred to in Handbook 3.0;
- the emissions inventory matches the organisational boundary.



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necessary to reassess the previously determined scores of the Ladder requirements which have already assessed. Beyond this 3-month period, the certification body should determine which matters should be reassessed and adjust the duration of the audit accordingly. The certification body should justify its choices and considerations.

For all translations of normative documents, the Dutch version prevails in the event of deviations or differences of interpretation.