



Carbonsink 2018 Conformance with ICROA Code of Best Practice

The International Carbon Reduction and Offsetting Alliance (“ICROA”) commissioned ClimateCHECK to audit Carbonsink’s conformance with ICROA’s Code of Best Practice. At the start of the engagement ClimateCHECK completed a conflict of interest check to demonstrate independence from ICROA and ICROA members.

Carbonsink is responsible to present information in the form of controls, procedures, data and documentation to demonstrate that Carbonsink conducts its offsetting and carbon management activities in accordance with ICROA’s Code of Best Practice. ICROA’s Code of Best Practice is part of the ICROA Programme and Policy Framework, which also includes a Compliance Form. The Compliance Form prescribes specific requirements to be assessed and audit activities to be performed. Carbonsink is responsible to provide the information in the Compliance Form.

ClimateCHECK is responsible to assess Carbonsink’s information according to the prescribed audit activities in Compliance Form in order to provide an independent opinion whether or not the member conforms with ICROA’s Code of Best Practice. For greater clarity about the audit processes used in this engagement, ClimateCHECK does not apply a specific audit standard such as ISO 14064-3, ISAE 3000, ISAE 3410, or ISRS 4400. ClimateCHECK applies commonly accepted audit practices at a review-level for documentation and assessment.

ClimateCHECK’s audit report and statement are for the exclusive use of ICROA. The audit was performed between June 3rd, 2019 and July 17th, 2019. Based on Carbonsink’s information presented to ClimateCHECK, our opinion is Carbonsink has conformed to ICROA’s Code of Best Practice during 2018.

Lisa Marroquin
Director of Sustainability, ClimateCHECK
July 24th, 2019