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# IWA 42

## How ready are you?

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### Self Assessment Questionnaire



This document has been designed as an informal assessment of an organization's readiness for an IWA 42:2022 Net Zero Guidelines audit. By completing this questionnaire, you will self-assess your organization's readiness for the audit and identify areas that may need to be closed out ahead of the assessment visit.

## Readiness checklist

Please tick all of boxes which apply to you.

### 1

Top management have:

Committed to achieve net zero and meeting our emission reduction targets

Committed to achieve or maintain a supply chain free of deforestation by 2025

Committed to preserve biodiversity and restore land

Taken accountability for the delivery of the carbon reduction management plan to ensure their organization reaches net zero

Appointed competent persons to take responsibility for the actions to deliver net zero

Aligned their compensation to meeting its net zero targets

Access to a copy of IWA 42:2022 and have reviewed its contents

### 2

The organization has:

Determined its risks and opportunities

Quantified its Scope 1, 2, and 3 emissions, reductions, removals, and any use of carbon offsets

Determined its engagement plan for workers and interested parties

Determined the communication methods to be used to communicate the net zero plan

Implemented processes to ensure transparent communication and reporting of GHG information

Disclosed shareholder voting records on climate issues (if appropriate)

Determined monitoring and measuring mechanisms

Prohibited lobbying against initiatives to positively impact the climate

### 3

The organization has taken into account when determining its fair share:

Climate principles

Considered the alignment of its reduction plan with the UN Sustainable Development Goals

Equity, natural justice, and inclusivity

Resources and technology

Historical GHG emissions of your organization and territories in which you operate

Socio-economic environment in the territories in which you operate

Need to balance achieving net zero with protecting communities, society, and the environment

### 4

The organization has determined:

The baseline year to be used

GHG inventory

Methodology to be used to quantify emissions

Measurement uncertainty around the methodology used

How it will narrow data gaps

Which data sources for estimating emissions factors are credible

### 5

The organization has committed to GHG emission reduction targets, including:

Setting targets for Scopes 1, 2 and 3, reductions and/or removals

Setting interim targets for 2030

Reviewing targets every 2-5 years

Setting long term targets for 2050

## Readiness checklist

Please tick all of boxes which apply to you.

**5** Ensuring targets are achievable and do not conflict

On achieving net zero, taking action to achieve negative emissions

**6** The organization has implemented a mitigation plan that:

Provides initiatives to deliver quantified reductions in emissions

Assessed using recognized GHG accounting standards

Implements low-carbon and renewable energy use

Builds capability and upskills the workforce in the skills needed to support the mitigation plan

Reduces or eliminates purchases of carbon offsets to achieve carbon reductions

Exclusively uses removals to counterbalance residual emissions

Advocates and supports climate policy and legislation

Provides sufficient resources to deliver the mitigation plan

Prioritizes land restoration, regeneration, and enhancement of ecosystems

**7** Where the organization has purchased and used high-quality off-set credits these are traceable to credible accounting standards and ensure:

Removals provide permanent or long-term storage

Double counting, social and environment harm is avoided

The Off-set credits create biodiversity net gain and benefit communities

Project owners who generate the credits are audited by an independent third party

The organization has implemented appropriate performance assessment and measurement controls including:

Determining performance indicators using appropriate tools and measures

**8** A process to collect and review data to ensure the origin, accuracy, and reproducibility of data

A process to ensure error-free reporting

Management controls are subject to verification by an independent third party

The organization has published a GHG report in the public domain and include within its reporting:

Authors, scope, territories, and boundaries

**9** Baseline, reporting year, and reporting frequency

Data sources, methodologies, analytical and evaluative methods used, confidence level, and exclusions supported by appropriate justification

Data and reporting limitations

Live and future initiatives from the mitigation plan

GHG emissions data, residual emissions, and progress against targets

Advocacy initiatives supported

Traceability information related to carbon credits used

## Readiness checklist

Please tick all of boxes which apply to you.

**10** If the organization has the capability to contribute beyond its fair share, it must take additional action to:

Achieve its reduction targets earlier and assist others in achieving theirs by investing in emission reduction and removals beyond its own boundaries

Take account of the need to inform and consult indigenous and vulnerable people

Take account of the need for climate adaptation methods and finance to support the most affected communities

Take account of the need to address injustice and deliver nutrition, health, and shelter



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