



AMERICAN VERIFICATION & ASSURANCE CORP.

AVA ZeroAudit™

Carbon-Neutral Audit Delivery

A New Standard for Responsible Audit Delivery.

A proprietary AVA methodology designed to avoid, reduce, measure and counterbalance the residual carbon footprint associated with eligible audit delivery – without compromising audit effectiveness, impartiality or conformity-assessment requirements.

PROGRAM RULE · THE MEANING OF ZERO

ZERO does not mean zero emissions occurred. ZERO means that the defined residual audit-delivery carbon footprint has been addressed under the ZeroAudit™ methodology.

Remote first. Reduce before counterbalancing.

Where rules and audit effectiveness allow, AVA considers remote or hybrid delivery before travel. When on-site work is essential, lower-carbon travel preferences and documented counterbalancing address the residual footprint.

Assurance That Travels Lighter.



PROGRAM PURPOSE

A climate-conscious model for delivering independent assurance.

Audits, assessments and verification can create greenhouse gas emissions, particularly through auditor travel, air transportation, rental vehicles and accommodation. AVA ZeroAudit™ is AVA's proprietary methodology for managing the emissions associated with the delivery of eligible AVA engagements. The engagement boundary and calculation approach are defined before a ZeroAudit™ outcome is stated.

Audit integrity comes first. Remote or hybrid delivery is considered only where applicable accreditation, scheme or program requirements permit it and the planned approach can still produce sufficient, appropriate audit evidence. Required on-site activities remain in scope.

Remote first

Before travel is arranged, AVA considers whether all or part of the engagement can be conducted remotely using secure document review, virtual interviews, live video or other appropriate ICT methods.

On-site when required

Physical presence remains necessary where operational controls, site conditions, worker interviews, sampling, facility risks or applicable scheme requirements require direct observation.

THE DELIVERY HIERARCHY

The five-step methodology

Step	Stage	What AVA does
01	AVOID	Consider remote or hybrid delivery where scheme rules, risk and audit effectiveness permit.
02	REDUCE	Use competent regional auditors, efficient routes and lower-emission transportation where practical.
03	MEASURE	Calculate material emissions within the defined audit-delivery boundary using documented data and factors.
04	COUNTERBALANCE	Address measured residual emissions through documented retirement of eligible carbon credits under program controls.
05	DOCUMENT	Maintain traceable calculation and retirement evidence; provide a ZeroAudit™ Audit Delivery Statement where applicable.

“We should not counterbalance what can reasonably be avoided or reduced.”



DELIVERY BOUNDARY

What the ZeroAudit™ footprint covers

The ZeroAudit™ footprint relates to the delivery of the AVA engagement itself. Depending on materiality and available data, it may include auditor air travel, ground transportation, rail travel and accommodation. AVA records the selected boundary, data sources, emission factors, assumptions, reduction measures and the residual amount addressed. Additional sources may be included where material and measurable.

Scope limitation. ZeroAudit™ is not a carbon-neutrality or net-zero statement about the client, audited organization, site, product, service, management system or the audit subject.

DELIVERY ELIGIBILITY

Which programs can use AVA ZeroAudit™?

Label	Meaning
ZeroAudit Eligible	A fully remote approach may be considered where applicable program rules, risk, scope and evidence permit.
ZeroAudit Hybrid	Remote planning and review may be combined with the on-site activity needed for an effective engagement.
ZeroAudit Eligible / ZeroAudit Hybrid	For selected management systems, the delivery mode depends on the organization's scope, complexity, site configuration, activities, risk and sufficient objective evidence. Where full remote delivery is not appropriate, the engagement is delivered as ZeroAudit Hybrid.

Examples of website delivery categories

ZeroAudit Eligible	ZeroAudit Eligible / Hybrid	ZeroAudit Hybrid
ISO 14064	ISO 9001	ISO 22000 · ISO 15378
ISO 14067	ISO 14001	EU / WHO GDP · ICH Q7
ISO 14040 / ISO 14044	ISO 45001	IPEC GMP · EFfCI GMP
GRI · AA1000	ISO 50001	ISO 22716 · FDA cGMP · HACCP
IFRS S1 & S2 · ISSA 5000	ISO 22301	Purity-IQ Certified Authentic™ Program
ISO 20400 · ISO 26000	ISO 37001 · ISO 28000	TAPA FSR / TSR / BSR
Human-rights due diligence	ISO/UNDP 53001	RBA / SMETA support
ESG Report Assurance		Supplier QHSE assessment

All delivery modes remain subject to accreditation, scheme-owner, regulatory, risk and audit-effectiveness requirements. Final eligibility and delivery arrangements are confirmed during application and audit planning. Eligibility labels describe potential delivery modes; they are not accreditation, certification or guarantee remote delivery.



LOWER-CARBON TRAVEL

When travel is necessary, reduce its impact by design.

Competence, qualification, impartiality, sector knowledge and audit effectiveness remain the primary criteria for auditor assignment. Where two or more equally suitable auditors are available, AVA may prefer the assignment requiring less travel.

Area	Approach
Regional auditor	Use a suitably qualified auditor located closer to the client when competence and impartiality requirements allow.
Air travel	Avoid unnecessary flights, prefer efficient/direct routing where practical, and include residual flight emissions in AVA's centralized counterbalancing process.
Rental vehicles	Preference sequence: battery-electric vehicle → plug-in hybrid / hybrid → fuel-efficient conventional vehicle, subject to operational suitability.
Accommodation	Choose lodging close to the site where practical, avoid unnecessary hotel nights, and include material accommodation emissions in the footprint.

Illustrative audit-delivery footprint

At minimum, AVA captures material emissions from auditor air travel, rental car or other ground transportation, rail travel where relevant, and hotel accommodation. The figures below are illustrative only.

Activity	Illustrative emissions
Air travel	455 kg CO ₂ e
Rental vehicle	64 kg CO ₂ e
Hotel accommodation	81 kg CO ₂ e
Other transportation	18 kg CO ₂ e
TOTAL	618 kg CO₂e (≈ 0.62 tCO₂e)

COUNTERBALANCING & CLIENT EVIDENCE

Central control. Transparent retirement. Client proof.

After reasonable avoidance and reduction measures have been applied, AVA addresses the measured residual audit-delivery emissions through the documented retirement of eligible carbon credits under program controls. AVA maintains criteria for quality, ownership, retirement, traceability and prevention of double counting.

Defined delivery footprint	Credits retired	Counterbalancing coverage
0.62 tCO ₂ e	1.00 tCO ₂ e	100%+

Why 1.00 tCO₂e is retired for a 0.62 tCO₂e footprint. [Wording for AVA confirmation: credits are retired in whole-tonne units; the measured footprint is rounded up to the next whole unit, so coverage is 100% or more.] The rounding rule must be stated on every Statement where retired quantity exceeds the measured footprint.



ZeroAudit™ Audit Delivery Statement – example

AUDIT REFERENCE	AVA-ZA-2026-0048 (example)
DELIVERY FOOTPRINT	0.62 tCO ₂ e
REDUCTION MEASURES	Hybrid planning + regional auditor + EV rental
CREDITS RETIRED	1.00 tCO ₂ e
RETIREMENT REFERENCE	Official registry / retirement ID
STATUS	Completed

What the client receives

- AVA ZeroAudit™ Audit Delivery Statement
- AVA ZeroAudit™ Carbon Credit Retirement Certificate / Confirmation
- Official registry retirement evidence or traceable reference

Why two levels of evidence?

The AVA certificate links the audit-delivery footprint to the carbon-credit retirement. The official registry record remains the authoritative evidence that the underlying carbon credit was permanently retired.

Required content of the Statement

- Unique engagement reference and statement date
- Defined audit-delivery boundary and covered period
- Measured footprint (tCO₂e), data/method basis and material assumptions
- Avoidance and reduction measures applied
- Residual footprint addressed and eligible credit retirement details
- Registry, project and unique retirement reference or linked evidence
- Status and AVA technical review/authorization

The Statement documents the ZeroAudit™ methodology outcome for the specified AVA engagement. It does not verify the client's inventory, establish a product or organization claim, or change the conformity-assessment conclusion.

PROGRAM RULES

How ZeroAudit™ claims may be used

A ZeroAudit™ outcome may be communicated only for a defined engagement boundary after the planned method has been completed and the supporting records reviewed. The wording must not imply that no emissions occurred.

REQUIRED CLAIM

ZERO does not mean zero emissions occurred. ZERO means that the defined residual audit-delivery carbon footprint has been addressed under the ZeroAudit™ methodology.



Core safeguards

- **Defined boundary:** state which delivery activities, locations, period and emission sources are included and note material exclusions.
- **Avoid and reduce first:** do not use credits as a substitute for reasonable remote options, regional assignment or efficient travel planning.
- **Evidence-based amount:** retain activity data, calculation method, emission factors, assumptions, reduction records and review evidence.
- **Traceable counterbalancing:** retain the credit standard/project details, quantity, retirement date, beneficiary/purpose and registry retirement reference; prevent double counting.
- **Accurate language:** describe the outcome as addressing the defined residual delivery footprint. Do not call the whole client or its operations “zero emissions,” “net zero,” or carbon neutral on this basis.
- **Eligibility is not a certificate:** ZeroAudit™ eligibility labels describe potential delivery modes. They are not accreditation, certification or a guarantee of remote delivery.

EXAMPLE CLIENT DOCUMENT · SAMPLE

ZeroAudit™ Carbon Credit Retirement Certificate

Illustrative example only. The live certificate must use the actual project, registry, vintage, retirement reference and official registry link or QR code.

CERTIFICATE NO.	[AVA-ZA-RC-2026-0001]
CLIENT	[ABC Corporation]
ENGAGEMENT	[ISO 14001 Certification Audit]
AVA REFERENCE	[AVA-ZA-2026-0087]
AUDIT DATES	[October 12–14, 2026]
AUDIT DELIVERY FOOTPRINT	0.62 tCO ₂ e
CARBON CREDITS RETIRED	1.00 tCO ₂ e
PROGRAM / STANDARD	[Gold Standard for the Global Goals]
PROJECT / PROJECT ID	[Project Name] / [GS Project ID]
VINTAGE / REGISTRY	[2025] / [Gold Standard Impact Registry]
RETIREMENT REFERENCE	[Official Retirement / Serial Reference]
RETIREMENT DATE	[Month DD, YYYY]
VERIFY RETIREMENT	[Official registry link or QR code]
AUTHORIZED SIGNATORY	[Authorized AVA Signatory]

Scope of statement: This certificate relates solely to greenhouse gas emissions associated with delivery of the identified AVA engagement. It does not constitute a carbon-neutrality certification of the client organization, facility, product, service or management system.

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GOVERNANCE

Program governance

- Auditors follow the travel hierarchy and submit required travel data; credit selection and retirement remain centrally controlled by AVA.
- Each customer-facing statement is traceable to the applicable retirement record or pooled retirement batch.
- Engagement and certificate reference numbers follow one consistent scheme (AVA-ZA-[year]-[number]).
- The program is reviewed for consistency, data quality and continual improvement.
- AVA's formal customer wording is controlled by the applicable program and engagement records.

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