

# **Corporate Carbon Footprint Audit Checklist**

Step-by-Step Compliance Checklist

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## Introduction

This checklist is designed to support organizations in conducting a comprehensive carbon footprint audit following the GHG Protocol Corporate Standard and ISO 14064-1:2018 guidelines. The purpose is to ensure accurate identification, calculation, reporting, and verification of greenhouse gas (GHG) emissions across Scopes 1, 2, and 3. By following this structured assessment, organizations can improve transparency, enhance sustainability performance, and strengthen climate-related disclosures for internal and external stakeholders.

## Instructions for Use

- Select Yes / No / N/A for each audit question.
- Provide supporting documents or references in the Evidence / Remarks column.
- Use remarks for explanations of non-conformities or partial compliance.
- Conduct this audit annually or after major operational or structural changes.

## Corporate Carbon Footprint Audit Checklist

#	Audit Question	Standard Reference	Yes	No	N/A	Evidence / Remarks
1	Has the organization defined operational boundaries for Scope 1, 2, and 3 emissions?	GHG Ch.3 / ISO 14064-1 5.2				
2	Has the organization selected an organizational boundary approach (equity share, operational control, financial control)?	GHG Ch.3 / ISO 14064-1 5.2				
3	Are emission sources categorized correctly under Scope 1, 2, and 3?	GHG Ch.3				
4	Are all facilities, assets, and business units included in the boundary?	GHG Ch.3				
5	Is the boundary definition updated annually?	ISO 14064-1 5.2				
6	Are all direct (Scope 1) sources identified (fuel, generators, vehicles, boilers)?	GHG Ch.4				
7	Are all indirect (Scope 2) sources identified (electricity, heating, cooling)?	GHG Ch.4				
8	Has the organization evaluated all relevant Scope 3 categories?	GHG Ch.4				
9	Are inclusion/exclusion	GHG Ch.4				

	criteria for sources documented?					
10	Are sector-specific emission sources assessed (marine, construction, tourism, manufacturing)?	GHG Ch.4				
11	Are electricity bills collected for all facilities?	ISO 14064-1 7.2				
12	Are fuel consumption records maintained and verified?	ISO 14064-1 7.2				
13	Is business travel data documented (flights, hotels, mileage)?	ISO 14064-1 7.2				
14	Are waste disposal records collected from certified waste handlers?	ISO 14064-1 7.2				
15	Is supplier value-chain data collected?	ISO 14064-1 7.2				
16	Is water and wastewater consumption tracked?	ISO 14064-1 7.2				
17	Are refrigerant logs maintained (usage, leakage)?	ISO 14064-1 7.2				
18	Are emission factors from credible databases used (DEFRA, EPA, IPCC, IEA)?	GHG Ch.6 / ISO 14064-1 7.3				
19	Are regional electricity emission factors applied?	GHG Ch.6				
20	Is Activity Data × Emission Factor applied consistently?	GHG Ch.6				
21	Are all emission calculations documented and traceable?	ISO 14064-1 7.3				
22	Are GWP values updated to the latest IPCC report?	ISO 14064-1 7.3				
23	Is an internal data review process established?	ISO 14064-1 8				
24	Are assumptions documented and justified?	ISO 14064-1 8				
25	Are data gaps addressed using approved estimation techniques?	ISO 14064-1 8				
26	Is third-party verification performed when required?	ISO 14064-1 8				
27	Are corrective actions from previous audits reviewed?	ISO 14064-1 8				
28	Does the report include methodology, boundaries, and limitations?	GHG Ch.9				
29	Are Scope 1, 2, and 3 emissions clearly reported?	GHG Ch.9				

30	Are charts and summary tables included for clarity?	GHG Ch.9				
31	Are emission reduction recommendations included?	GHG Ch.9				
32	Is reporting aligned with GHG Protocol Corporate Standard?	GHG Ch.9				
33	Is reporting aligned with ISO 14064-1 principles?	ISO 14064-1 9				
34	Is there a plan for annual emission recalculation?	ISO 14064-1 10				
35	Are updates made after major operational changes?	ISO 14064-1 10				
36	Is there a continuous improvement process for data accuracy?	ISO 14064-1 10				

**Summary of Findings**

Overall Audit Findings:

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Key Non-Conformities:

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Corrective Actions:

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Auditor Name & Signature:

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Management Approval:

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## **Appendix**

### **Glossary**

- Scope 1: Direct emissions from owned or controlled sources.
- Scope 2: Indirect emissions from purchased electricity, steam, heating, and cooling.
- Scope 3: All other indirect emissions across the value chain.
- GWP: Global Warming Potential – factor used to convert gases to CO<sub>2</sub>e.
- Emission Factor: Coefficient to convert activity data into emissions.

### **References**

- GHG Protocol Corporate Standard
- ISO 14064-1:2018 Greenhouse Gas Quantification & Reporting
- IPCC AR6: Climate Change 2023 Assessment Report