



CO₂ PERFORMANCE LADDER

Normative audit days table for Handbook 4.0 audits

This document is normative as of 14 July 2026 and should be read in conjunction with Handbook 4.0 and the associated Certification Regulation. The normative references, terms and definitions can be found in Part 1 of Handbook 4.0.

Determining survey scope for CO₂ Performance Ladder audits

To determine audit time, the Certification Body (CB) follows ISO 17021-1 §9.1.4 and IAF MD-5. This document provides a guideline for the minimum duration of the initial audit. For cases not covered by this audit days table, refer to ISO 17021-1 §9.1.4 and IAF MD-5.

PLEASE NOTE: CBs calculate the required audit time based on various indicators. The number of days listed in this document is only a guideline for the minimum audit time for an organisation that fulfils the principles under the table. The table is compiled according to the Steps and organisation size as described in Handbook 4.0 §4.2. For higher Steps and larger organisations, there are more requirements to review, resulting in a higher minimum number of audit days.

Calculation of the duration of audits

In the offer phase, it can be difficult for the CB to determine the length of time for the audit. This is especially in situations where information about organisational boundaries is still missing or is found to be incorrect. For this reason, for phase 2 of the initial audit, once it is clear what the accepted organisational boundary is, the CB should reconsider or confirm the scope and duration of the audit. The CB is free to determine the method that it will use, as long as the minimum in this audit days table is met. Therefore, the quotation should be an "open" quotation. The CB must ensure that the contract allows for the possibility of charging for additional work if it proves necessary.

To arrive at an offer, the CB should use the table below. The table provides a guideline for the duration of the initial audit in audit days (i.e., for Phase 1 and Phase 2 of the initial audit combined). An audit day normally lasts 8 hours, see also IAF MD-5 §1.8. The distribution of time spent in each phase is determined by the CB. When two auditors conduct the audit site visit, the audit time can be divided between the two auditors.

	Small	Large
Step 1	2	3
Step 2	3	5.5
Step 3	4	6.5



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The underlying assumptions of this time determination and duration table are:

- the organisation consists of one entity and is located at one site/address
- the organisation is already certified for management systems based on ISO 50001, ISO 14001 or ISO 9001.

The time period includes conducting the audit and preparing the report, but does not include travel time, project reviews, or visiting project sites.

The table provides a general guideline, but there may be circumstances that warrant deviating from this. Deviation from the table must always be justified and documented. However, the maximum discount from the gross time listed in the table may never exceed 30 percent.

Reasons for increasing or decreasing the initial time commitment relative to the table may include:

1. Organisation size in relation to the scope, energy consumption and/or the organisation's CO₂ emissions.
 - For very large and/or complex organisations this may be reason to deviate upward from the audit days table;
 - For the following organisations, this may be reason to apply a discount to the table:
 - The organisation falls into the small category and has very few employees (in the order of magnitude of <10 to 20 FTE);
 - The organisation falls into the large category because it has an annual turnover of >50 million and a balance sheet total of >25 million, but also has <250 FTE.
2. Number of branches to be visited corresponding to the organisational boundary, as described in the certification regulation §3.4.3.
3. The number and size of energy flows and energy users, in relation to the organisation's CO₂ emissions;
4. The number of CO₂ Performance Ladder projects to be visited;
5. The complexity of the organisation. This may be related, for example, to the number and type of NACE codes of the organisation, and the number or size of documents the auditor needs to review;
6. The presence of relevant validated plans, CO₂ targets and reports, such as for the Science Based Targets initiative or the CSRD.

The absence of a certified management system (ISO 50001, ISO 14001, or ISO 9001) is always reason for an increase in the time determination relative to the table.

The geographic location of the branches to be visited is not considered in determining the initial time commitment.

Audit duration for assessing CO₂ Performance Ladder projects

The table does not take into account the time for the assessment of CO₂ Performance Ladder Projects. How the CB must deal with this is described in more detail in §3.4.2 of the



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Certification Regulation for Handbook 4.0. It is up to the CB to determine and justify the time spent on this, as a fixed measure for this cannot be given due to the large number of variables involved. The extent of this cannot be definitively determined until it is known which CO₂ Performance Ladder Projects the client actually has during the various audits.

For this purpose, it is important to consider the following factors, among others: the size of the CO₂ Performance Ladder projects, the length of time and lead time of the CO₂ Performance Ladder Projects, the phase the CO₂ Performance Ladder Projects are in, the changes in accountability on the CO₂ Performance Ladder Projects between participating parties, the safety of the auditor in relation to the need for information gathering, etc.

Thus, the time spent on this is additional to the gross time specified in the table. It is necessary for the CB to include an appropriate clause on this in its agreement with the organisation.

Audit duration annual audit, recertification audit and going up a Step

The time period for an annual audit is a minimum of 75% of the net initial audit (the established time period including any downward or upward adjustments). The minimum length of time for an annual audit including any discount, should not be less than 1 audit day, regardless of size category or step.

The time period for a recertification audit is at least equal to the net annual audit. The minimum time for a recertification audit, including any discount, shall not be less than 1 audit day, regardless of size category or step.

The table does not show what the minimum time period should be for an organisation wishing to be certified one or more Steps higher. If the client decides that they want to be assessed at a higher Step than the one currently achieved, customisation is necessary, including with respect to the length of the audit. The Certification Regulation for Handbook 4.0 provides the conditions for such an audit (§3.1.5). When this is not met, only an initial audit and associated time commitment is sufficient.