Submitted by Andrea Duque from ERMCVS

Dear California Air Resources Board,

As a Partner in Corporate Assurance representing ERM Certification & Verification Services, I appreciate the opportunity to provide input on the implementation of SB 253. We commend CARB's commitment to climate transparency and the thoughtful approach taken in developing assurance requirements for greenhouse gas (GHG) emissions disclosures.

We would like to raise two key considerations regarding the assurance framework proposed:

1. Transition to ISSA 5000 and Recognition of ISAE 3000 for 2025 Data
CARB's mention of the ISSA 5000 standard as a reference for assurance engagements is forward-looking and aligned with global developments. However, we note that ISSA 5000 is intended to replace ISAE 3000, and the International Auditing and Assurance Standards Board (IAASB) has provided a transition period through the end of 2025 for assurance providers to adapt.

Many assurance engagements for 2025 data are already underway or planned under the currently valid ISAE 3000 standard. Requiring ISSA 5000 prematurely would disrupt these engagements and create unnecessary compliance challenges. We respectfully request that CARB explicitly accept ISAE 3000 for 2025 data assurance, honoring the IAASB's transition timeline. This approach would:

Ensure continuity and consistency for ongoing assurance engagements.
Maintain rigor and credibility in the assurance process.
Allow a broader pool of qualified assurance providers to meet the increased demand.

We understand CARB retains discretion to accelerate this transition, but we urge consideration of the practical implications for reporting entities and assurance providers.

2. Clarification on Auditor Eligibility and Recognition of Technical Expertise
We appreciate CARB's recognition of the need for technical expertise in GHG emissions assurance. Further, we encourage CARB to clearly communicate its intention to allow non-financial auditors—including those with specialized training in GHG verification and assurance—to perform these engagements, provided they meet all requirements under SB 253.

This clarification is essential, as global regulations (e.g., CSRD in the EU) are creating confusion by requiring statutory auditors for similar work. A clear statement from CARB would:

Provide confidence to reporting entities selecting assurance providers.

Support a diverse and technically capable assurance ecosystem.
Recognize the value of CARB-accredited verifiers with specialized GHG assurance training.

We thank CARB for its leadership and openness to stakeholder input. We remain committed to supporting the successful implementation of SB 253 and would welcome the opportunity to participate in future workshops or technical discussions.

Sincerely,
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