

April 7, 2026

Public Docket, Climate Disclosure Programs
California Air Resources Board
1001 I Street
Sacramento, CA 95814

Submitted via email at ClimateDisclosure@arb.ca.gov

Subject: Comments on the California Corporate Greenhouse Gas Reporting Program, Senate Bill 253.

Dear CARB Staff:

We would like to thank you for this opportunity to provide comments on the forthcoming Senate Bill (SB) 253 regulation currently in development. My name is Elliott Ripley and I am a Principal at Ashworth Leininger Group (ALG), an environmental consulting firm that specializes in air, water, waste, and sustainability regulatory consulting. Our firm is a CARB accredited verification body under both the Greenhouse Gas (GHG) Mandatory Reporting Regulation (MRR) and Low Carbon Fuel Standard (LCFS) programs. Each year, we perform well over one hundred verifications in multiple states as well as GHG reporting for numerous entities, and have been doing so since the inception of both of these programs. We also perform GHG reporting and assurance services for voluntary GHG programs and have had discussions with multiple facilities preparing for reporting and assurance under SB253. We are intimately familiar with the level of rigor required to accurately report and verify GHG emission statements.

I personally was in attendance for the public workshop held on March 23, 2026. After conferring with my colleagues who are Lead Verifiers under the MRR and/or LCFS programs (I am an accredited Lead Verifier myself), we are concerned about having both a reporting and assurance deadline on the same date - August 10 - each year. We suggest at least a three-month time period from the reporting deadline of Scope 1 and 2 emissions to the assurance deadline. We also suggest that the assurance deadline not be during the same or similar timeframe as the MRR and LCFS verification deadlines both in California as well as Oregon, Washington, and soon to be other states. Below, I provide three reasons why we believe this is necessary.

1. We are concerned that an August 10 assurance deadline could affect the availability of CARB's assurance bodies to support the MRR and LCFS programs. As such, we do not advise that August 10 serve as both the reporting deadline and assurance deadline.

Accredited verification bodies will have a key role to play in the assurance of SB253 reports because they are some of the most qualified firms available for such an engagement. Verification bodies under the CARB MRR and LCFS programs, including our firm, are at full capacity around July and August each year due to the respective verification deadlines – not just in California but in Oregon, Washington, and soon to be other states as well. We are concerned that the SB253 regulation will lead to competing priorities for CARB's accredited verification bodies. In other words, having the same assurance deadline as MRR could lead to a business environment where CARB's accredited verification bodies will be incentivized to choose between whichever type of

service provides greater financial benefit. Notably, on Slide 36 of the March 23, 2026 webinar, the Limited Assurance cost for Scope 1 and 2 was listed as approximately \$44,000. This is higher than most of the verifications we perform under the MRR and LCFS programs; it reflects the cost of only our most complex and resource-heavy engagements.

We believe CARB's verification bodies should have the opportunity to serve as assurance providers under SB253. Therefore, if the reporting deadline is August 10 each year, we suggest implementing an assurance deadline of at least mid-November.

2. Further to support our comment above, the final regulation should have an explicit reporting deadline followed by a separate assurance deadline. We have received Requests for Proposals from companies to provide an assurance statement within 2 weeks of being provided a GHG emissions report. We declined such requests to provide proposals because two weeks is not adequate for us to provide a proper assurance engagement. By providing a verification deadline at least three months after the reporting deadline, CARB will create an environment that will allow for proper verifications to be performed, contributing to clear expectations for new reporters, and ultimately ensuring more accurate and trustworthy data is being reported overall.
3. Establishing a three-month *minimum* timeframe to perform an assurance engagement is necessary to ensure the assurance is performed properly. If we use the MRR verification process as an example (which is similar to other standards such as ISO 14064-3), in general there is a reporting deadline, following by the verification process, the ability to correct and submit revised reports, final submittal of revised GHG emissions reports (if necessary), and submission of a verification report. We note that the MRR and LCFS programs provide more than three months between the reporting deadline and verification deadline; we view three months as the minimum amount of time required. We also note that once reasonable assurance is required, more time may be required because reasonable assurance requires a more in-depth review than limited assurance engagements.

We appreciate the opportunity to comment regarding the forthcoming SB253 regulation. If you have any questions, please contact me at (805) 764-6004 or eripley@algcorp.com. I would also be happy to set up a Teams meeting where we can discuss our firm's experience.

Sincerely,



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