California SB 253
6-Month Compliance Roadmap

Your Action Plan: Mid February - August 2026

This comprehensive roadmap provides month-by-month action items for companies preparing to meet California's SB 253 emissions reporting deadline. Use the checkboxes to track your progress and ensure nothing falls through the cracks.

CRITICAL COMPLIANCE DEADLINE
August 2026 Scope 1 & Scope 2 Emissions Report Due **Third-Party Verified Required**

Verification Timeline: The third-party verification process requires 60-90 days minimum. This means your emissions data must be complete and calculation-ready by **May 2026** to meet the August deadline.

MID - FEBRUARY 2026: Foundation & Emergency Mobilization

Week 3: Immediate Actions (This Week)

- Form dedicated compliance team with cross-functional representation (facilities, finance, IT, procurement, legal, sustainability)
- Assign senior leader with executive access and decision-making authority
- Conduct immediate emissions data inventory across all California operations
- Map which systems currently contain energy and emissions information
- Identify what data is easily accessible vs. requires significant effort
- Document existing documentation vs. critical gaps
- Evaluate emissions management software options (prioritize rapid deployment)
- Make build vs. buy decision on technology infrastructure

Week 4: Infrastructure Decisions & Data Requests

- Secure executive budget approval for compliance infrastructure and verification

- Initiate formal data requests to ALL utility providers

- Contact landlords for utility data access (leased facilities)

- Request historical fuel data from all suppliers and fleet management

- Begin software implementation/configuration if purchasing solution

- *Critical Note: Utility providers typically have 30-60 day response times. Every day of delay compounds your timeline risk.*

MARCH 2026: Intensive Data Collection Sprint

Facilities-Level Data Collection

- Assign specific data collection ownership for each major facility location

- Access utility customer portals and download 2025 consumption data

- Obtain landlord-provided utility data for all leased facilities

- Pull complete fuel purchase records from procurement systems

- Gather fleet fuel consumption data and vehicle tracking records

- Collect all HVAC service records showing refrigerant usage and additions

- Compile generator fuel usage and backup power system emissions

- Document process emissions from any manufacturing operations

Gap Identification & Documentation

- Create comprehensive list of all instances where data is unavailable

- Select appropriate estimation methodologies for each data gap

- Calculate estimates using defensible, GHG Protocol-recognized methodologies

- Maintain detailed documentation of ALL assumptions made

- Prepare justification narratives for why estimation was necessary

✓ *Key Success Factor: Verifiers can accept reasonable estimates IF they are properly justified with recognized methodologies and thoroughly documented.*

APRIL 2026: Calculation & Quality Assurance

Implement Standard Calculation Methodologies

- Use GHG Protocol-compliant calculation methods exclusively
- Apply appropriate emission factors from EPA, EIA, and California-specific sources
- Ensure emission factors correctly match fuel types, electricity sources, and activity data
- Calculate BOTH location-based AND market-based Scope 2 emissions
- Document every single calculation step in detailed worksheets
- Verify emission factors are current for 2025 reporting period

Build Comprehensive Documentation Package

- Organize ALL source documents (utility bills, fuel invoices, meter readings)
- Create detailed calculation worksheets with clear formulas and references
- Document emission factor sources with proper citations
- Write detailed justifications for all assumptions and estimation methodologies
- Document quality assurance procedures applied to data collection
- Create clear audit trail from source data to final emissions totals
- *This documentation package is what your verifier will scrutinize. Incomplete documentation = verification failure.*

Internal Quality Review

- Review ALL calculations for mathematical errors and formula mistakes
- Check unit conversions carefully (this is the #1 source of calculation errors)
- Verify no emission sources are double-counted OR omitted
- Confirm all emission factors match your 2025 reporting period
- Test that data aggregation across multiple locations is performed correctly
- Have a second team member review all work independently

MAY 2026: Verification Engagement (CRITICAL MONTH)

Select and Engage Third-Party Verifier

- Research and identify accredited GHG verification firms
- Verify firms are properly accredited under ANAB or equivalent standards

- Confirm verifier availability for June-July verification timeframe
- Understand their specific process timeline and documentation requirements
- Clarify all costs, scope of engagement, and deliverables
- Execute formal verification engagement agreement

Pre-Verification Assessment

- Request preliminary/readiness review BEFORE formal verification begins
- Have verifier assess documentation completeness and quality
- Identify potential methodology or calculation issues early
- Review verifier feedback on estimation approaches
- Get verifier input on any areas of uncertainty or concern

✓ *Critical Success Factor: Problems discovered in pre-verification can be fixed. Problems discovered during formal verification may be fatal to your timeline.*

Address All Identified Issues

- Prioritize fixing ALL gaps and problems identified in pre-verification
- Strengthen documentation wherever verifier identified weaknesses
- Correct any calculation or methodology issues immediately
- Prepare additional supporting evidence for any questioned estimates
- Re-review all corrections with verifier before formal process begins

JUNE-JULY 2026: Formal Verification Process

During Verification Process

- Provide verifier with complete, organized documentation package
- Respond to ALL verifier requests same-day whenever possible
- Make subject matter experts available for verifier interviews
- Maintain detailed log of all verifier questions and your responses
- Treat verification with same seriousness and rigor as financial audit
- Have backup documentation ready for any challenged calculations

Iterate and Correct Issues

- Address any calculation errors identified by verifier immediately
- Correct methodology issues without delay or pushback
- Provide any additional documentation requested
- Complete multiple review rounds if necessary
- Don't argue with verifier feedback—address issues constructively

Obtain Final Verification Statement

- Receive formal verification statement from accredited verifier
- Review verification statement carefully for any qualifications or limitations
- Ensure verification statement explicitly meets SB 253 requirements
- Obtain all required supporting documentation from verifier
- *This verification statement is REQUIRED for your SB 253 filing. Without it, your report will not be accepted.*

AUGUST 2026: Final Submission

Report Preparation & Final Submission

- Compile complete climate disclosure report with verification statement
- Have legal team review final report for compliance and accuracy
- Have finance team review all numbers and calculations
- Have sustainability team perform final comprehensive check
- Test submission process in California's reporting portal

- Submit through official California SB 253 reporting portal
- Submit BEFORE deadline with buffer time for any technical issues
- Retain confirmation of submission and all supporting documentation
- Archive complete audit trail for future reference and audits

CRITICAL SUCCESS FACTORS

Companies that successfully navigate SB 253 compliance share these common characteristics:

✓ **Start Immediately**

Waiting wastes precious time you cannot recover. Begin execution today, not next week.

✓ **Dedicate Proper Resources**

This cannot be done as a side project. Allocate dedicated team members and budget.

✓ **Break Down Silos**

Cross-functional collaboration between facilities, finance, IT, procurement, legal, and sustainability is essential.

✓ **Engage Verifiers Early**

Treat them as partners helping you succeed, not adversaries checking your work.

✓ **Document Everything**

Verifiers need complete evidence trails. Document sources, calculations, and assumptions meticulously.

✓ **Use Recognized Methodologies**

Don't invent your own approaches. Stick to GHG Protocol standards.

✓ **Build for Sustainability**

This is ongoing compliance, not a one-time exercise. Build infrastructure that scales.

✓ **Invest in Technology**

Proper emissions management software saves time and reduces errors significantly.

COMMON PITFALLS TO AVOID

✗ Underestimating data collection complexity and required timeline

✗ Treating this as sustainability-only vs. cross-functional business requirement

✗ Attempting to manage everything in spreadsheets without proper software

✗ Waiting for 'perfect clarity' on regulations instead of acting on current requirements

✗ Not engaging third-party verifier until June-July (too late for meaningful preparation)

✗ Using outdated emission factors or inappropriate calculation methodologies

✗ Insufficient documentation of data sources, calculations, and assumptions

✗ Viewing verification as rubber stamp instead of rigorous audit process

✗ Failing to conduct internal quality review before formal verification

✗ Not maintaining clear audit trails from source data to final totals

LOOKING AHEAD: Scope 3 Reporting (2027)

While focusing on the August 2026 Scope 1 and Scope 2 deadline, remember that **Scope 3 reporting becomes mandatory in 2027**. Scope 3 covers your entire value chain and typically represents 70-90% of total emissions. Start planning now:

- Begin supplier engagement for emissions data collection capabilities
- Assess which suppliers can provide emissions data vs. need support/training
- Evaluate Scope 3 calculation methodologies and detailed data requirements
- Build infrastructure that naturally scales from Scope 1/2 to Scope 3
- Consider engaging Scope 3 specialists for complex value chain mapping