



California SB 219 Reporting Checklist

This checklist provides a guide for the steps necessary to comply with California Senate Bill 219 (SB 219) reporting requirements. It is designed to assist individuals and organizations in ensuring all necessary actions are taken.

I. Initial Assessment and Preparation

- **Understand SB 219 Requirements:**
 - Review the full text of California SB 219 to understand its scope and specific reporting obligations.
 - Identify if your organization falls under the purview of SB 219.
- **Identify Reporting Entities:**
 - Determine which entities within your organization are subject to the reporting requirements.
- **Designate a Reporting Coordinator:**
 - Appoint a person or team responsible for overseeing the reporting process.
 - Ensure the coordinator has a clear understanding of the bill's requirements.
- **Establish Data Collection Protocols:**
 - Develop a system for collecting all necessary data relevant to SB 219.
 - Ensure data accuracy and completeness.

II. Data Collection and Review

- **Gather Required Information:**
 - Collect all data points specified by SB 219. This may include:
 - Scope 1 Data
 - Scope 2 Data
 - Scope 3 Data
 - Climate Risks
 - Action taken to reduce risks
- **Verify Data Accuracy:**
 - Conduct thorough reviews of all collected data for errors or inconsistencies.

- Implement data validation processes.
- Ensure data can be traced to simplify auditing.

III. Report Generation and Submission

- **Prepare the Report:**
 - Format the collected data into the required report structure as specified by SB 219.
 - Include all mandatory sections and disclosures.
- **Internal Review and Approval:**
 - Have the prepared report reviewed by relevant internal stakeholders (e.g., legal, compliance, senior management).
 - Obtain necessary approvals before submission.
- **Submission to the California Department of Health Care Services (DHCS):**
 - Determine the official submission method (e.g., online portal, mail).
 - Submit the report by the specified deadline: .
 - Keep a record of the submission confirmation.

IV. Post-Submission Activities

- **Maintain Records:**
 - Retain copies of all submitted reports and supporting documentation for future reference or audits.
- **Monitor for Updates:**
 - Stay informed about any amendments or updates to SB 219 or related regulations.
- **Prepare for Audits/Inquiries:**
 - Be ready to provide additional information or clarification if requested by the DHCS or other regulatory bodies.

SB 219 Compliance Checklist

Pre-Compliance Assessment

- Confirm your company meets SB 219 applicability thresholds
 - Annual revenue > \$500 million
 - Doing business in California (sales, property, or payroll thresholds)
- Determine your reporting timeline based on revenue (2026 or 2027)

- Identify which reports you need to file:
 - GHG emissions report (Scopes 1, 2, and 3)
 - Climate-related financial risk report
- Determine if you will need to conduct a third-party audit of your report
- Assign executive sponsor and project lead
- Establish compliance budget
- Assess if you can accomplish this in house or if you will require a platform or consultant
- Identify key team members across Compliance, Sustainability, Facilities, Operations, Supply Chain and Legal

Organizational Readiness

Current State Assessment

- Inventory existing sustainability data collection processes
- Review current emissions tracking (if any)
- Identify data gaps
- Assess IT infrastructure needs
- Review existing vendor/supplier relationships

Data Management Infrastructure

Platform/System Selection

- Assess existing system (if available) to ensure it will meet need for speed, data accuracy, audits,
- Evaluate reporting platform options
- Conduct vendor demonstrations
- Check customer references
- Negotiate contracts
- Plan implementation timeline

Data Collection Systems

- Design data collection templates (unless your platform does this already)
- Create data validation rules (unless your platform does this already)
- Establish data quality controls (unless your platform does this already)
- Set up automated data feeds where possible (possible on some platforms)
- Create manual backup processes
- Develop data retention policies

Calculation Methodology

- Select appropriate emission factors (some platforms can do this automatically)
- Document calculation methodologies
- Create calculation audit trails (some platforms can do this automatically)
- Establish data estimation procedures
- Plan for data gap management

Reporting Preparation

GHG Inventory Development

- Calculate baseline year emissions
- Develop emissions inventory management plan
- Create internal review process
- Document all assumptions and methodologies
- Prepare for recalculation policy

Report Creation

- Draft GHG emissions report
- Draft climate risk disclosure (TCFD-aligned)
- Include required elements:
 - Governance structure
 - Risk management processes
 - Metrics and targets
 - Scenario analysis results
- Internal stakeholder review
- Legal review
- Executive approval

Third-Party Assurance

- Research assurance providers
- Request proposals
- Select assurance provider
- Prepare for assurance process:
 - Compile supporting documentation
 - Create data books
 - Prepare for auditor questions

- Schedule assurance timeline
- Address assurance findings

GHG Emissions Reporting Setup (\$1B+ in Revenue)

Scope 1 (Direct Emissions)

- Identify all emission sources:
 - Stationary combustion (boilers, furnaces, generators)
 - Mobile combustion (fleet vehicles, aircraft, ships)
 - Process emissions (manufacturing)
 - Fugitive emissions (refrigerants, gas leaks)
- Establish data collection process for each source
- Determine data collection frequency
- Assign data owners for each source
- Create backup data collection methods

Scope 2 (Indirect - Purchased Energy)

- List all facilities and operations
- Identify energy sources per facility:
 - Purchased electricity
 - Purchased steam
 - Purchased heating
 - Purchased cooling
- Gather utility account information
- Set up utility data collection process
- Determine market-based vs location-based methodology
- Collect renewable energy certificates (if applicable)

Scope 3 (Value Chain Emissions)

- Identify relevant categories from the 15 Scope 3 categories:
 - Purchased goods and services
 - Capital goods
 - Fuel and energy-related activities
 - Upstream transportation and distribution
 - Waste generated in operations
 - Business travel
 - Employee commuting

- Upstream leased assets
- Downstream transportation and distribution
- Processing of sold products
- Use of sold products
- End-of-life treatment of sold products
- Downstream leased assets
- Franchises
- Investments
- Develop supplier engagement strategy
- Create supplier data request templates
- Identify spend data for spend-based calculations
- Plan for primary data collection where feasible

Climate Risk Assessment Setup (\$500K+ Revenue)

Governance

- Establish board oversight structure
- Define management's role in climate risk
- Create climate risk committee (if needed)
- Document governance processes

Risk Identification

- Conduct physical risk assessment:
 - Acute risks (extreme weather events)
 - Chronic risks (sea level rise, temperature changes)
- Conduct transition risk assessment:
 - Policy and legal risks
 - Technology risks
 - Market risks
 - Reputation risks
- Determine time horizons (short, medium, long-term)
- Assess financial impact methodology

Strategy Development

- Develop climate scenarios for analysis
- Assess business impact under each scenario
- Create resilience strategies

- Set risk management targets

Compliance Submission

Technical Requirements

- Register for CARB reporting platform
- Test platform access and permissions
- Understand submission formats
- Prepare for digital submission (some platforms can assist with this)

Submission Process

- Complete final internal reviews
- Obtain executive sign-off
- Submit to CARB platform
- Post climate risk report on website
- Maintain submission confirmations
- Calendar next year's deadlines

Ongoing Compliance Management

Program Management

- Create annual compliance calendar
- Schedule quarterly data reviews
- Plan annual process improvements
- Budget for following year
- Track regulatory updates

Performance Tracking

- Set internal reduction targets (some platforms can assist)
- Track progress against targets (some platforms can assist)
- Identify reduction opportunities (some platforms can assist)

Key Milestones Timeline

12+ Months Before First Report

- Complete applicability assessment
- Form project team
- Select reporting platform
- Begin historical data gathering

9-12 Months Before

- Complete Scope 1 & 2 data collection setup
- Launch supplier engagement for Scope 3
- Begin climate risk assessment
- Start platform implementation

6-9 Months Before

- Complete baseline calculations
- Finalize data collection processes
- Select assurance provider
- Complete risk assessment

3-6 Months Before

- Draft reports
- Begin assurance process
- Internal review cycles
- Address data gaps

0-3 Months Before

- Finalize reports
- Complete assurance
- Executive approval
- Submit reports