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Response to Public Comments to California Climate-Disclosure Information

(2) (a)

The California Franchise Tax Board's list of registered entities would be useful towards a non-duplicative effort as it houses a database of revenue-generating businesses.

(2) (b)

Specifically, parent-child relationships could be permitted by including optional "parent entity ID" and "child entity ID" fields along with each recorded "entity ID," thereby allowing relevant entities to be filtered programmatically once the information is known.

(3) (a)

I'd encourage the principle of evolutionary policy change to be kept in mind. Successful implementation means large in-state businesses have controls and processes to include climate data capture generally—the quality of which can always be ratcheted up over time. Success also means having a scientific foundation to this practice, so as the best available science changes, so too should any processes, standards, and protocols. To that end, a chronological annex of current best practices could be included on the data portal.

(3) (b)

As other commenters have suggested, streamlining can be achieved by (a) encouraging interoperability with reporting standards like those of the International Sustainability Standards Board, and further by (b) allowing reciprocal report acceptance with jurisdictions having concordant legislation (i.e., if a company has already filed a GHG emissions report with another regulatory body, and that report's level of detail is equal to or exceeds California's requirement, then it may satisfy the requirement).

(3) (c)

New methodologies should be permitted if they conform with accepted protocols, as the level of ambition may go up over time. Reporting entities could also include a statement of assumptions, which itself may be a consistent and comparable source of information.

(5)

An agency such as CARB must be the custodian of a directory of emissions reports but may not necessarily need to be the data warehouse itself.

(7)

A bias towards location-based and activity-based emissions rather than spend-based emissions reporting would more closely align with the scientific basis of carbon footprinting in order to track where and when impacts are physically generated.

(8)

Regulators should remain broad-minded as to which actors execute on assurance and verification. Given the scientific underpinning of GHG emissions assessments, any agency or firm with the specialized subject-matter and climate training should be permitted to conduct data capture and/or assurance. Report submission could also be done by such a third party on behalf of a filing company.

Last, I look forward to seeing all forthcoming data “available in electronic format for access and use by the public” on an easily-accessible digital platform [SB 253].
