

SUSTAINABILITY ASSURANCE

GHG Assurance Readiness Worksheet

Facing Assurance requirements and not sure where to start?



Sensiba’s Sustainability Assurance team has assembled this quick reference to help guide your efforts as you prepare for third-party review of your GHG & ESG statements. These recommendations are aligned with leading standards including ISO 14064-3, ISSA 5000, IFRS S1 & S2, the GHG Protocol, and CARB’s proposed rulemaking for SB 253.

Category	Task	Suggested Team Members	Status Notes
Governance & Policies	Establish Sustainability disclosure governance policy with defined roles across departments	Sustainability Lead, Legal, Finance, Ops	
	Engage cross-functional teams and assign executive sponsorship	Sustainability Lead, Executive Sponsor	
	Develop an implementation roadmap aligned with your fiscal year (See below example for FY26)	Sustainability Lead, Project Manager	

Category	Task	Suggested Team Members	Status Notes
Internal Controls	Assess and improve internal controls over emissions data	Internal Audit, Finance	
	Establish SOPs for GHG data: data collection, roles, calculation methods, QA/QC	Sustainability Lead, Ops, Finance	
	Assign Data Owners and Reviewers	Sustainability Lead, Department Heads	
	Engage Finance for cross-checks: variance analysis, GL/fixed asset review, AP reconciliation	Finance, Internal Audit	
Documentation	Compile audit trail for emissions calculations	Sustainability Lead, Finance	
	Document methodologies and assumptions used	Sustainability Lead	
	Maintain records of prior year data and any changes	Sustainability Lead, Finance	
	Assemble supporting documentation packet (invoices, meter readings, logs, estimation methods, etc.)	Sustainability Lead, Ops	
	Ensure senior management review and approval of inventory	Sustainability Lead, CFO	
	Finalize inventory before assurance; avoid changes during verification	Sustainability Lead, Assurance Liaison	

SB 253 Assurance Compliance Preparation Timeline (2026–2027)

Adjust as needed based on FYE

Timeframe	Key Activities
Q2 2026 (Apr–Jun)	<ul style="list-style-type: none">◆ Confirm in-scope status for SB 253 based on revenue and California business activity◆ Assign internal leads for data, reporting, and assurance coordination◆ Begin internal review of 2025 reporting process and identify gaps◆ Conduct Scope 1 & 2 data readiness assessment for FY 2026
Q3 2026 (Jul–Sep)	<ul style="list-style-type: none">◆ Begin internal control evaluation and documentation of data sources◆ Identify and shortlist qualified assurance providers◆ Finalize assurance provider selection and contract
Q4 2026 (Oct–Dec)	<ul style="list-style-type: none">◆ Conduct internal mock audit or pre-assurance review with third party provider◆ Train internal teams on assurance expectations and documentation standards◆ Monitor CARB updates on final 2027 templates and assurance standards◆ Finalize FY 2026 Scope 1, 2 & 3 GHG inventory
Q1 2027 (Jan–Mar)	<ul style="list-style-type: none">◆ Prepare documentation package for assurance◆ Begin limited assurance engagement with selected provider◆ Complete assurance review and address any findings
Q2 2027 (Apr–Jun)	<ul style="list-style-type: none">◆ Finalize SB 253 report using CARB's 2027 template◆ Submit assured Scope 1 & 2 emissions to CARB by the 2027 deadline (TBD)
Q3 2027 (Jul–Sep)	<ul style="list-style-type: none">◆ Conduct post-mortem on assurance process◆ Begin planning for 2028 reporting and assurance cycle



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