



CALIFORNIA MANDATORY CLIMATE DISCLOSURE LAWS, GHG REPORTING AND CLIMATE FINANCIAL RISK DISCLOSURE COMPLIANCE

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PROGRAM OVERVIEW

California's climate disclosure requirements are reshaping corporate accountability, with **approximately 75% of Fortune 1000 companies estimated to fall within SB 253's scope**. The challenge runs deep into the value chain: **Scope 3 emissions average 11.4 times operational emissions, yet only 41% of companies report them**. As scrutiny intensifies and assurance obligations take hold, organizations need stronger emissions data, sharper governance, and assurance-ready reporting to produce disclosures that are credible, defensible, and able to withstand regulatory challenge.

This certified program will equip you with the knowledge and practical skills to navigate California's mandatory climate disclosure requirements with confidence. You will master how to **determine regulatory applicability, apply GHG Protocol principles, and command Scope 1, Scope 2, and Scope 3 reporting requirements**. These capabilities will enable you to set clearer reporting priorities, elevate emissions data quality, and strengthen your organization's compliance readiness well ahead of the deadlines.

You will also learn how to **assess climate-related financial risks, conduct scenario analysis, and tighten emissions data controls**. The program will show you how to **build effective disclosure governance, prepare decisively for assurance, and address anti-greenwashing requirements** before they become exposure. By applying these skills, you will close reporting gaps, substantiate environmental claims with confidence, and establish consistent, defensible climate disclosure practices.

ACCREDITATIONS



4.8



4.6



PROGRAM OVERVIEW

Through practical workshops and organization-specific exercises, you will translate regulatory requirements into actionable compliance strategies. You will **identify emissions sources, evaluate climate risks, and build the core elements of a practical compliance calendar**. This hands-on approach will strengthen internal coordination, sharpen reporting preparedness, and equip you to deliver credible, assurance-ready disclosures that adapt as regulatory expectations evolve.

Upon successful completion, you will earn **Certification in California Climate Disclosure & Financial Risk Compliance**. This globally recognized credential validates your expertise in climate disclosure compliance, GHG reporting, and climate financial risk management. It demonstrates your capability to strengthen disclosure readiness, navigate complex regulatory requirements, and lead your organization's climate reporting and governance agenda with authority.

ACCREDITATIONS



4.8



4.6



KEY SKILLS YOU WILL GAIN

From This Program



**CLIMATE DISCLOSURE COMPLIANCE
REGULATORY APPLICABILITY ANALYSIS
GHG PROTOCOL ACCOUNTING
GHG INVENTORY DEVELOPMENT**

**ORGANIZATIONAL BOUNDARY SETTING
SCOPE 1 EMISSIONS REPORTING
SCOPE 2 EMISSIONS REPORTING
SCOPE 3 EMISSIONS REPORTING**

**EMISSIONS DATA MANAGEMENT
SCOPE 3 DATA STRATEGY
SUPPLIER DATA COLLECTION
CLIMATE FINANCIAL RISK REPORTING**

**PHYSICAL CLIMATE RISK ASSESSMENT
TRANSITION RISK ASSESSMENT
CLIMATE SCENARIO ANALYSIS
CLIMATE RISK DISCLOSURE
ASSURANCE READINESS PLANNING**

**EMISSIONS DATA CONTROLS
THIRD PARTY VERIFICATION**

YOUR FACULTY DIRECTOR



Michele Grossman

Highly Accomplished Climate Disclosure & Sustainability Reporting Expert

Michele Grossman is a highly accomplished sustainability, environmental impact, and ESG disclosure leader with over 20 years of experience across **Fortune 500** companies, the public sector, and real asset investment firms. She brings commanding expertise in **GHG accounting, climate-related financial risk, ESG disclosure, regulatory alignment, emissions reduction, and Net Zero strategies**. Her work spans climate scenario analysis, sustainability reporting, circularity strategies, and corporate climate programs.

Michele has led initiatives spanning **TCFD, IFRS S1 and S2, California SB 253 and SB 261, and Science-Based Targets initiative requirements**. She currently serves as Founder and Principal of precautionaryP LLC, where she guides organizations through **climate scenario analysis, regulatory disclosure, and sustainability reporting**. She has also developed sustainability programs for the WM Phoenix Open, served as Board Chair of the Council for Responsible Sport, and participated in UNFCCC Sports for Climate Action working groups.

OUR PARTICIPANTS

Over 70% of FORTUNE 500 Companies Have Attended Our Accredited Programs Before



PROGRAM AGENDA

MODULE 1: WELCOME, PROGRAM ORIENTATION & CERTIFICATION FRAMEWORK

- Program Goals, Certification Requirements, and Exam Preview
- Overview of the CA Climate Disclosure "Package" (SB 253, SB 261, AB 1305) and How They Interact
- Introduction to the CARB Regulatory Ecosystem and Key Stakeholders

MODULE 2: CALIFORNIA'S MANDATORY CLIMATE DISCLOSURE REGIME: LEGAL & LEGISLATIVE FOUNDATIONS

- Legislative History: SB 253, SB 261, SB 219 Amendments
- Statutory Intent, Penalties, and Enforcement Authority
- Comparison to Prior Voluntary/State-level Disclosure Efforts

MODULE 3: APPLICABILITY, REVENUE THRESHOLDS & "DOING BUSINESS IN CALIFORNIA"

- SB 253 (\$1B+) vs. SB 261 (\$500M+) Revenue Thresholds
- CARB's Definition of "Doing Business in California" (Organized/Domiciled, Sales Thresholds)

- Parent/Subsidiary Consolidation and Reporting Entity Determination

MODULE 4: CARB RULEMAKING, GOVERNANCE & THE COMPLIANCE TIMELINE

- CARB's Initial Regulation (Feb. 2026) and Fee Structure
- Roadmap for Subsequent Rulemaking (Scope 3, Assurance, Post-2026 Deadlines)
- Building an Internal Compliance Calendar Aligned to CARB Milestones

MODULE 5: AB 1305 & ANTI-GREENWASHING: VOLUNTARY CARBON MARKET DISCLOSURES

- AB 1305 Disclosure Triggers: Marketing/Selling VCOs vs. Making Net-zero/Carbon-neutral Claims
- Required Website Disclosures and Annual Update Obligations
- Regulatory Defensibility – Avoiding Greenwashing Exposure Under AB 1305, FTC Green Guides, and State UDAP Claims

PROGRAM AGENDA

MODULE 6: FOUNDATIONS OF GHG ACCOUNTING: THE GHG PROTOCOL FRAMEWORK

- GHG Protocol Corporate Standard: Boundaries, Base Years, Accounting Principles (Relevance, Completeness, Consistency, Transparency, Accuracy)
- Organizational vs. Operational Boundary-setting Approaches
- Aligning Internal Data Systems with GHG Protocol Methodology

MODULE 7: SCOPE 1 AND SCOPE 2 EMISSIONS: MEASUREMENT & REPORTING REQUIREMENTS

- Direct Emissions (Scope 1) Sources and Calculation Methods
- Purchased Electricity/Steam/Heat (Scope 2) – Location-based vs. Market-based Methods
- CARB's Scope 1/2 Reporting Template and Fiscal-year Alignment Rules

MODULE 8: SCOPE 3 EMISSIONS: VALUE CHAIN CATEGORIES, DATA CHALLENGES & THE SAFE HARBOR

- The 15 GHG Protocol Scope 3 Categories and Data Collection Strategies
- Supplier Engagement, Primary vs. Secondary Data, and Estimation Methods

- SB 253's Good-faith Safe Harbor for Scope 3 Disclosures Through 2030

MODULE 9: SB 261: CLIMATE-RELATED RISK REPORTING

- SB 261 Disclosure Content Requirements and CARB's Climate-related Financial Risk Report Checklist
- Alignment with TCFD (2017 Recommendations) and ISSB IFRS S2
- Reporting Status Amid the Ninth Circuit Injunction – What to Prepare Now vs. Wait On

MODULE 10: CLIMATE RISK ASSESSMENT & CLIMATE SCENARIO ANALYSIS

- Physical vs. Transition Risk Identification Methodologies
- Scenario Analysis Approaches (e.g., NGFS Scenarios, 1.5°C/2°C/4°C Pathways)
- Translating Scenario Outputs into Financial and Strategic Disclosures

MODULE 11: ASSURANCE, VERIFICATION & INTERNAL CONTROLS

- CARB's Phased Assurance Requirements (Limited Assurance 2026–2029, Reasonable Assurance From 2030)

PROGRAM AGENDA

- Building Internal Controls Over Emissions Data ("Audit-ready" Data Systems)
- Selecting and Managing Third-party Verifiers

MODULE 12: GOVERNANCE STRUCTURES & BOARD OVERSIGHT FOR CLIMATE DISCLOSURE

- Board and Committee Oversight Models for Climate Risk and Reporting
- Roles of CSO/CRO/CFO/General Counsel in Disclosure Sign-off
- Documenting Governance Processes for Disclosure Purposes

MODULE 13: GLOBAL ALIGNMENT: ISSB, CSRD/ESRS & MULTI-FRAMEWORK REPORTING STRATEGY

- Mapping SB 253/261 Requirements to ISSB IFRS S1/S2 and EU CSRD/ESRS
- Identifying Overlaps, Gaps, and Conflicting Requirements Across Frameworks
- Building a "Report Once, Use Many Times" Multi-jurisdictional Data Architecture

MODULE 14: CAPSTONE WORKSHOP: BUILDING YOUR CLIMATE DISCLOSURE COMPLIANCE ROADMAP

- Applied Workshop: Build a 12–24 Month Compliance Roadmap Using Program Frameworks

- Peer Review and Instructor Feedback on Roadmap Drafts
- Prioritization Exercise (Quick Wins vs. Longer-term Structural Investments)

MODULE 15: KEY LEARNINGS

- Guided Review of the Most Critical Takeaways From Each of the 15 Preceding Sessions

MODULE 16: COMPLIANCE CALENDAR & PROGRAM SYNTHESIS

- Consolidated Due-date Calendar
- Potential Disruptions to Monitor

YOUR CHARTER DESIGNATION



Chartered Institute of Professional Certifications' programs are unique as they provide you with professional charter designations and marks that can be used across your lifetime once you have completed our programs.

Upon successfully completing this program, you will be awarded a **Certification in California Climate Disclosure & Financial Risk Compliance**, ready to be added to your resume, CV, and professional credentials. This certification is industry-recognized and carries lifelong validity.

Globally recognized and highly valued by employers, this certification demonstrates your expertise in California climate disclosure compliance, GHG reporting, and climate financial risk management. It validates your capability to strengthen climate reporting, manage evolving regulatory obligations, elevate disclosure readiness, and lead robust climate governance across organizations. This program is developed by the **Chartered Institute of Professional Certifications**, and its content has been certified by **CPD Certification Service** as adhering to the highest standards of continuing professional principles.

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CONTACT US TODAY

We Thank You for Your Ongoing Support
of Our Programs

Singapore and Asia Pacific Enquiries

Email: advisor@charteredcertifications.com
Phone: +65 6716 9980
Address: Chartered Institute of Professional Certifications
1 Gateway Drive
#20-04 Westgate Tower
Singapore 608531

Australia and New Zealand Enquiries

Email: advisor@charteredcertifications.com
Phone: +61 3 9909 7310
Address: Chartered Institute of Professional Certifications
530 Little Collins Street, Level 1
Melbourne VIC 3000, Australia

UK, Europe and Middle East Enquiries

Email: advisor@charteredcertifications.com
Phone: +44 (020) 335 57898
Address: Chartered Institute of Professional Certifications
86-90 Paul Street
London, EC2A 4NE

USA Enquiries

Email: advisor@charteredcertifications.com
Phone: +1 888 745 8875
Address: Chartered Institute of Professional Certifications
99 Wall Street #3936
New York, NY 10005