

California Paint Stewardship Annual Report Review Checklist

(Updated February 27, 2024)

By May 15 of each year, a manufacturer of architectural paint sold in the state shall, individually or through a stewardship organization, submit an annual report to the Department of Resources Recycling and Recovery (CalRecycle). This checklist includes statutory and regulatory requirements that paint stewardship annual reports must address. Annual reports must also meet requirements specific to a paint manufacturer or stewardship organization's program found in its approved stewardship plan and CalRecycle Request for Action documents on CalRecycle's Paint Stewardship Plan (<https://calrecycle.ca.gov/Paint/Program/>) and Paint Annual Reporting (<https://calrecycle.ca.gov/Paint/AnnualReport/>) webpages. This checklist is not intended as a comprehensive list of all applicable legal requirements. It is provided for reference only and may not reflect recent changes in statutes and regulations. Use of this checklist is voluntary.

Table 1. Statutory Requirements (Public Resources Code)

Requirement	Complete per 14 CCR section 18952(b)(2)? (Yes/No)	Requirement met? (Yes /No/ Partially)	Reported metric or summary of how requirement was met	Annual report page number(s)	Comments
48705(a). On or before May 15 of each year, a manufacturer of architectural paint sold in this state shall, individually or through a representative stewardship organization, submit a report to the department describing its architectural paint recovery efforts.					
48705(a)(1). The total volume of architectural paint sold, excluding aerosol coating products, in this state during the preceding calendar year.					
48705(a)(2). The total volume of postconsumer architectural paint recovered, excluding aerosol coating products, in this state during the preceding calendar year.					

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48705(a)(3). A description of methods used to collect, transport, and process postconsumer architectural paint in this state, excluding aerosol coating products.					
48705(a)(7). The total cost of implementing the architectural paint stewardship program.					
48705(a)(8). An evaluation of how the architectural paint stewardship program's funding mechanism operated.					
48705(a)(9). An independent financial audit funded from the paint stewardship assessment.					
48705(a)(10). Examples of educational materials that were provided to consumers the first year and any changes to those materials in subsequent years.					

Table 2. Regulatory Requirements (California Code of Regulations Title 14)

Requirement	Complete per 14 CCR section 18952(b)(2)?	Requirement met? (Yes/ No/ Partially)	Reported metric or summary of how requirement was met	Annual report page number(s)	Comments
18952(c). Submittals. The annual report shall be submitted by a corporate officer acting on behalf of a manufacturer or stewardship organization that is operating an architectural paint stewardship program under a department-approved stewardship plan. A hard copy, signed by a					

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corporate officer of a manufacturer or stewardship organization must be submitted.					
<p>18952(c)(1). The information submitted in an annual report shall address the criteria for a finding of compliance per §18954 and be organized according to this standard outline:</p> <ul style="list-style-type: none"> (A) Contact Information (B) Executive Summary (C) Program Outline (D) Description of Goals and Activities Based on the Stewardship Plan (E) Financing Mechanism (F) Education and Outreach (G) Audits 					
<p>18954(a)(1). Contact information. Identify the manufacturer or stewardship organization responsible for the annual report submittal. Stewardship organizations shall include an updated list of participating manufacturers and any updates to their respective contact information per 18952(a)(2).</p>					
<p>18954(a)(2). Executive Summary. The purpose of the Executive Summary is to provide a broad understanding of the manufacturer or stewardship organization's program as a whole and to put into context the data and information that will follow. Provide a brief description of the manufacturer or stewardship organization's architectural paint</p>					

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recovery efforts during the reporting period pursuant to PRC §48705(a). This may include anticipated steps, if needed, to improve performance and a description of challenges encountered during the reporting period and how they will be addressed. This may also include a description of paint container management and market development activities if the manufacturer or stewardship organization has chosen to engage in those activities.					
18954(a)(3). Program Outline. Describe the paint stewardship program, including information on the following topics:					
18954(a)(3)(A). A description of the methods used to collect, transport, and process postconsumer architectural paint, by type, in California.					
18954(a)(3)(B). Description of how each consumer of architectural paint in California had an opportunity to recycle and properly manage their postconsumer paint on a state wide basis, including the number, location, and type of collection points located in the state.					
18954(a)(3)(C). Description of best management practices followed by service providers that are acting as collection points, which may include any training that the manufacturer or stewardship organization provided or required of service providers to ensure proper collection and management of postconsumer paint.					

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18954(a)(3)(D). A statement that the manufacturer or stewardship organization coordinated with existing household hazardous waste collection programs and retailers as potential collection points per §18953(a)(3)(E) and (F) during the reporting period.					
18954(a)(4). Description of goals and activities based on the stewardship plan. State goals from the approved stewardship plan, the baseline from which goals were measured, and report on achievement during the reporting period. Describe any adjustments to goals stated in the approved stewardship plan that may be made for the upcoming reporting period and accompanying rationale for those changes. The annual report must include quantitative information and discussion on the following categories pursuant to PRC §48705(a) and PRC §48703(d):					
18954(a)(4)(A). The total volume of architectural paint sold, by type, in the state during the preceding reporting period.					
18954(a)(4)(B). The total volume of postconsumer architectural paint recovered, by type, in the state during the preceding reporting period.					
18954(a)(4)(C). Disposition of postconsumer paint collected, by type and by estimated volume, including name(s) and corporate address(es) for contracted processors for each.					

Requirement	Complete per 14 CCR section 18952(b)(2)?	Requirement met? (Yes/ No/ Partially)	Reported metric or summary of how requirement was met	Annual report page number(s)	Comments
<p>18954(a)(5). Financing Mechanism. The annual report shall include the total cost of implementing the architectural paint stewardship program and an evaluation of how the program's funding mechanism operated, including whether or not the funding was sufficient to recover, but not exceed, the administrative, operational, and capital costs of the manufacturer or stewardship organization's program. Include a statement that any surplus funds are put back into the program to reduce the costs of the program, including the assessment amount. If a manufacturer or stewardship organization conducts activities that are separate from the implementation and management of the California paint stewardship program, then the annual report shall include documentation on how the collection and expenditure of assessment funds shall be kept separate from other activities of the manufacturer or stewardship organization and the methodology for distribution of shared costs. Consistent with PRC §48705(a)(5), the annual report shall include the following:</p>					
18954(a)(5)(A). Assessment amount per container					
18954(a)(5)(B). Total Program Cost					
18954(a)(5)(C). Capital costs					
18954(a)(5)(D). Cost(\$)/capita					

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18954(a)(5)(E). Cost(\$)/gallon collected					
18954(a)(5)(F). Education/Outreach (% of total program cost)					
18954(a)(5)(G). End-of-life materials management (% of total program cost, with line items for reuse, transportation, recycling, fuel incineration, and proper disposal)					
18954(a)(5)(H). Program administration (% of total program cost, including annual administrative fee for service payments to the department)					
18954(a)(5)(I). Surplus funding, if any, and how it will be applied to reduce program costs					
18954(a)(6). Education and Outreach. Describe educational and outreach activities in context of those identified in the stewardship plan. Provide a description of educational materials that were provided to retailers, consumers, and contractors during the reporting period and provide electronic examples of these materials. Identify any method(s) used to determine the effectiveness of educational and outreach efforts (e.g., surveys, hits on specific web pages, number of participants at events, etc.), if applicable. These education and outreach materials may include, but are not limited to, any of the following per PRC §48703(e):					
18954(a)(6)(A). Signage that is prominently displayed and easily visible to the consumer.					

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18954(a)(6)(B). Written materials and templates of materials for reproduction by retailers to be provided to contractors and consumers at the time of purchase or delivery or both.					
18954(a)(6)(C). Promotional materials or activities, or both, that explains the purpose of paint stewardship and the means by which it is being carried out.					
18954(a)(6)(D). Links to website(s) created and maintained by the stewardship organization.					
18954(a)(7). Audits. The annual report shall include an independent financial audit of the California Architectural Paint Recovery Program funded from the paint stewardship assessment. The audit shall be conducted in accordance with auditing standards generally accepted in the United States of America, and standards set forth in Government Auditing Standards issued by the Comptroller General of the United States. The financial audit submitted to the department shall be prepared by an Independent Certified Public Accountant (CPA). The CPA shall not perform non-audit services for the manufacturer or stewardship organization that would impair independence as defined in the Government Auditing Standards issued by the Comptroller General of the United States (e.g., accounting services, development of internal controls, management decisions). The independent financial audit shall include:					

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18954(a)(7)(A). California Architectural Paint Recovery Program financial statements, as required by GAAP.					
18954(a)(7)(B). An opinion on the manufacturer or stewardship organization's compliance with the financial aspects of PRC §48700 and Title 14, Division 7, Chapter 11, Article 2 of the California Code of Regulations.					
18954(a)(7)(C). Findings and recommendations as they relate to the financial aspects of the Architectural Paint Recovery Program.					
18954(a)(7)(D). Management Letter, if issued, by the manufacturer or stewardship organization's CPA.					