

Date of Hearing: April 29, 2026

ASSEMBLY COMMITTEE ON APPROPRIATIONS

Buffy Wicks, Chair

AB 2475 (Committee on Emergency Management) – As Amended April 7, 2026

Policy Committee: Emergency Management

Vote: 5 - 1

Urgency: No

State Mandated Local Program: Yes

Reimbursable: Yes

SUMMARY:

This bill requires the Office of Emergency Services (OES) to complete an additional after-action report and makes one report due within the first 180 days of a declaration of a state of emergency and the other report due no later than 180 days after a declared state of emergency ends.

Specifically, this bill:

- 1) Provides that the existing after-action report OES must complete within 180 days of a declared disaster is instead due within the first 180 days of a declaration of a state of emergency and does not need to include a review of disaster recovery activities (just a review of the public safety response), and requires OES to complete an additional after-action report no later than 180 days after a declared state of emergency ends that includes a review of disaster recovery activities.
- 2) Requires OES to draft annual written updates related to disaster recovery activities beginning when the state of emergency is declared, until the final after-action report is completed.
- 3) Requires OES to publish certain quantitative data and statistics from the after-action reports and send after-action reports and annual updates to the Legislature.
- 4) Requires a city, county, or city and county to complete an after-action report with certain information no later than 120 days after a declaration of a local emergency and make the report available to OES.
- 5) Requires the investigation, collection of data, and drafting of the local after-action report be considered an eligible cost for purposes of the California Disaster Assistance Act (CDAA).

FISCAL EFFECT:

- 1) Annual costs of approximately \$2.2 million to OES for eight additional staff positions to manage expanded data collection, analysis, coordination, reporting, and metrics tracking across multiple concurrent disasters (General Fund (GF)).
- 2) By requiring a local agency to complete an after-action report in a manner different than the existing regulatory requirement to complete such a report, this bill may create a state-mandated local program. If the Commission on State Mandates determines the provisions of this bill create a new program or impose a higher level of service for which the state must reimburse local costs, the local agency could seek reimbursement from the state (GF). The

magnitude of costs depends on the number of local emergencies for which a report is required and the staff workload needed to prepare each report, which will vary based on the complexity of each report's data analysis and recommendations.

- 3) By allowing staff workload and related expenses to draft a local after-action report to count as an eligible cost for purposes of the CDAA, this bill may result in cost pressures to increase state disaster assistance funding (GF).

The Legislative Analyst's Office recently warned of GF structural deficits of around \$35 billion per year in the 2027-28 fiscal year and ongoing.

COMMENTS:

- 1) **Purpose.** According to the author:

California relies on after-action reports to capture critical lessons learned from disasters and improve future emergency response and recovery efforts. However, ambiguity in current law regarding the timeline for these reports has led to inconsistent implementation and significant delays. As [OES] interprets current law as directing the completion of after-action reports no later than 180 days after an emergency declaration ends, reports are often postponed for years while emergency declarations remain open for valid recovery and funding purposes. As a result, the state and local emergency managers are left without timely access to information that could strengthen preparedness and response in the face of increasingly frequent and severe disasters.

- 2) **Background. *After-action Reports.*** An after-action report is a retrospective document evaluating a declared emergency. The report provides a source for documenting response and early recovery activities, identifies successes and areas needing improvement during emergency operations, analyzes the effectiveness of the different components of the Standardized Emergency Management System, and describes a plan of corrective action for implementing recommended improvements to existing response efforts.

Existing law requires OES to complete an after-action report within 180 days after each declared disaster. According to the Assembly Emergency Management Committee's analysis of this bill:

Cal OES interprets this due date to mean within 180 days after a disaster declaration ends. However, some disaster declarations, or state of emergencies, can last over a decade. For example, on March 24, 2026, Governor Newsom signed a proclamation ending 18 open state of emergencies that were originally proclaimed in the years of 2015, 2017, 2018, 2020, 2021, and 2022...The Committee is attempting to solve this issue by splitting the current after-action report into two separate reports: a response focused report and a recovery focused report.

This bill requires completion of the response-focused report within the first 180 days of a declaration of a state of emergency and the recovery-focused report no later than 180 days after a declaration of a state of emergency ends, with annual recovery updates in between.

Existing regulations require a city, county, or city and county declaring a local emergency for which the governor proclaims a state of emergency, as well as a state agency responding to that local emergency, to complete and transmit an after-action report to OES within 90 days of the close of the incident period. This bill requires a local agency, but not a responding state agency, to complete an after-action report for OES no later than 120 days after the local agency declares any local emergency, not just a local emergency for which the Governor also proclaims a state of emergency. However, the author intends to limit this bill to a local emergency with a state proclamation, so this bill “codifies requirements for local level after-action reports, while adding greater specificity and clarity that many local emergency managers have expressed would be useful.”

CDAА Eligible Costs. The CDAА authorizes the OES director to administer a state public assistance program for costs incurred by a local government after a disaster event, including funding for the repair of damaged public real property and reimbursement of local government costs associated with certain emergency activities undertaken in response to a state of emergency proclaimed by the Governor. Pursuant to CDAА regulations, funds generally reimburse up to 75% of local costs associated with: (a) overtime and associated wage additive costs for emergency response personnel, (b) actual travel and per diem, (c) supplies, materials, and equipment, (d) repair, permanent restoration, and replacement costs for public facilities, (e) basic engineering services necessary for construction projects, (f) administrative or indirect costs, limited to 10% of the total approved state share, (g) work performed under interagency assistance agreements, and (h) the local cost share required under federal PA programs. This bill makes the investigation, collection of data, and drafting of an after-action report a reimbursable CDAА eligible cost.

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