

## § 80.106

shall cause to be submitted to the Administrator of EPA, by May 31 of each year, a report in accordance with the requirements for the Attest Engagements of § 80.125 through § 80.131.

(d) The report required by paragraph (a) of this section shall be:

(1) Submitted on forms and following procedures specified by the Administrator of EPA;

(2) Submitted to EPA by the last day of February each year for the prior calendar year averaging period; and

(3) Signed and certified as correct by the owner or a responsible corporate officer of the refiner or importer.

[59 FR 7860, Feb. 16, 1994, as amended at 59 FR 36969, July 20, 1994; 60 FR 65575, Dec. 20, 1995; 66 FR 67108, Dec. 28, 2001; 67 FR 8738, Feb. 26, 2002; 70 FR 74573, Dec. 15, 2005]

## § 80.106 Product transfer documents.

(a)(1) On each occasion when any person transfers custody or title to any conventional gasoline, the transferor shall provide to the transferee documents which include the following information:

(i) The name and address of the transferor;

(ii) The name and address of the transferee;

(iii) The volume of gasoline being transferred;

(iv) The location of the gasoline at the time of the transfer;

(v) The date of the transfer; and

(vi) The following statement: "This product does not meet the requirements for reformulated gasoline, and may not be used in any reformulated gasoline covered area."

(2) The requirements of paragraph (a)(1) of this section apply to product that becomes gasoline upon the addition of oxygenate only.

(b) [Reserved]

[59 FR 7860, Feb. 16, 1994, as amended at 67 FR 8738, Feb. 26, 2002; 70 FR 74573, Dec. 15, 2005]

## §§ 80.107–80.124 [Reserved]

### Subpart F—Attest Engagements

SOURCE: 59 FR 7875, Feb. 16, 1994, unless otherwise noted.

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### § 80.125 Attest engagements.

(a) Any refiner and importer subject to the requirements of this subpart F shall engage an independent certified public accountant, or firm of such accountants (hereinafter referred to in this subpart F as "CPA"), to perform an agreed-upon procedures attestation engagement of the underlying documentation that forms the basis of the reports required by §§ 80.75 and 80.105.

(b) The CPA shall perform the attestation engagements in accordance with the Statements on Standards for Attestation Engagements.

(c) The CPA may complete the requirements of this subpart F with the assistance of internal auditors who are employees or agents of the refiner or importer, so long as such assistance is in accordance with the Statements on Standards for Attestation Engagements.

(d) Notwithstanding the requirements of paragraph (a) of this section, any refiner or importer may satisfy the requirements of this subpart F if the requirements of this subpart F are completed by an auditor who is an employee of the refiner or importer, provided that such employee:

(1) Is an internal auditor certified by the Institute of Internal Auditors, Inc. (hereinafter referred to in this subpart F as "CIA"); and

(2) Completes the internal audits in accordance with the Codification of Standards for the Professional Practice of Internal Auditing.

(e) Use of a CPA or CIA who is debarred, suspended, or proposed for debarment pursuant to the Governmentwide Debarment and Suspension Regulations, 2 CFR part 1532, or the Debarment, Suspension, and Ineligibility Provisions of the Federal Acquisition Regulations, 48 CFR part 9, subpart 9.4, shall be deemed in noncompliance with the requirements of this section.

(f) The following documents are incorporated by reference: the Statements on Standards for Attestation Engagements, Codification of Statements on Auditing Standards, written by the American Institute of Certified Public Accountants, Inc., 1991, and published by the Commerce Clearing House, Inc., Identification Number

059021, and the Codification of Standards for the Professional Practice of Internal Auditing, written and published by the Institute of Internal Auditors, Inc., 1989, Identification Number ISBN 0-89413-207-5. These incorporations by reference were approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. Copies of the Statements on Standards for Attestation Engagements may be obtained from the American Institute of Certified Public Accountants, Inc., 1211 Avenue of the Americas, New York, New York 10036, and copies of the Codification of Standards for the Professional Practice of Internal Auditing may be obtained from the Institute of Internal Auditors, Inc., 249 Maitland Avenue, Altamonte Springs, Florida 32701-4201. Copies may be inspected at the U.S. Environmental Protection Agency, Office of the Air Docket, 401 M St., SW., Washington, DC., or at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202-741-6030, or go to: [http://www.archives.gov/federal\\_register/code\\_of\\_federal\\_regulations/ibr\\_locations.html](http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html).

[59 FR 7875, Feb. 16, 1994, as amended at 59 FR 36969, July 20, 1994; 70 FR 74573, Dec. 15, 2005; 71 FR 26701, May 8, 2006; 72 FR 2427, Jan. 19, 2007]

#### § 80.126 Definitions.

The following definitions shall apply for the purposes of this subpart F:

(a) *Averaging compliance records* shall include the calculations used to determine compliance with relevant standards on average, for each averaging period and for each quantity of gasoline for which standards must be achieved separately.

(b) *Credit Trading Records*. Credit trading records shall include worksheets and EPA reports showing actual and complying totals for benzene; credit calculation worksheets; contracts; letter agreements; and invoices and other documentation evidencing the transfer of credits.

(c) *Designation records* shall include laboratory analysis reports that identify whether gasoline meets the requirements for a given designation;

operational and accounting reports of product storage; and product transfer documents.

(d) *Oxygenate blender records* shall include laboratory analysis reports; refiner, importer and oxygenate blender contracts; quality assurance program records; product transfer documents; oxygenate purchasing, inventory, and usage records; and daily tank inventory gauging reports, meter tickets, and product transfer documents.

(e) *Product transfer documents* means copies of documents represented by the refiner/importer/oxygenate blender as having been provided to the transferee, and that reflect the transfer of ownership or physical custody of gasoline or blendstock (e.g., invoices, receipts, bills of lading, manifests, and/or pipeline tickets).

(f) *Tender* means the transfer of ownership or physical custody of a volume of gasoline or other petroleum product all of which has the same identification (reformulated gasoline, conventional gasoline, RBOB, and other non-finished-gasoline petroleum products), and characteristics (time and place of use restrictions for reformulated gasoline and RBOB).

(g) *Volume records* shall include summaries of gasoline produced or imported that account for the volume of each type of gasoline produced or imported. The volumes shall be based on tank gauges or meter reports and temperature adjusted to 60 degrees Fahrenheit.

(h) *Attestor* means the CPA or CIA performing the agreed-upon procedures engagement under this subpart.

(i) *Foot (or crossfoot)* means to add a series of numbers, generally in columns (or rows), to a total amount. When applying the attestation procedures in this subpart F, the attestor may foot to subtotals on a sample basis in those instances where subtotals (e.g., page totals) exist. In such instances, the total should be footed from the subtotals and the subtotals should be footed on a test basis using no less than 25% of the subtotals.

(j) *Laboratory Analysis* means the original test result for each analysis that was used to determine a product's properties. For laboratories using test methods that must be correlated to the

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standard test method, the correlation factors and results shall be included as part of the laboratory analysis. For refineries or importers that produce reformulated gasoline or RBOB and use the 100% independent lab testing, the laboratory analysis shall consist of the results reported to the refinery or importer by the independent lab. Where assumed properties used (e.g., for butane) the assumed properties may serve as the test results.

(k) *Non-finished-gasoline petroleum products* means liquid petroleum products that have boiling ranges greater than 75 degrees Fahrenheit, but less than 450 degrees Fahrenheit, as per ASTM D 86 or equivalent.

(1) *Reporting period* means the time period relating to the reports filed with EPA by the refiner, importer, or oxygenate blender, and generally is the calendar year.

[59 FR 7875, Feb. 16, 1994, as amended at 70 FR 74574, Dec. 15, 2005; 71 FR 26701, May 8, 2006]

**§ 80.127 Sample size guidelines.**

In performing the attest engagement, the auditor shall sample relevant populations to which agreed-upon procedures will be applied using the methods specified in this section, which shall constitute a representative sample.

(a) Sample items shall be selected in such a way as to comprise a simple random sample of each relevant population; and

(b) Sample size shall be determined using one of the following options:

(1) *Option 1.* Determine the sample size using the following table:

SAMPLE SIZE, BASED UPON POPULATION SIZE	
No. in population (N)	Sample size
66 and larger .....	29
41–65 .....	25
26–40 .....	20
0–25 .....	N or 19, whichever is smaller.

(2) *Option 2.* Determine the sample size in such a manner that the sample size is equal to that which would result by using the following parameters and standard statistical methodologies:

Confidence Level—95%  
 Expected Error Rate—0%  
 Maximum Tolerable Error Rate—10%

(3) *Option 3.* The auditor may use some other form of sample selection and/or some other method to determine the sample size, provided that the resulting sample affords equal or better strength of inference and freedom from bias (as compared with paragraphs (b)(1) and (2) of this section), and that the auditor summarizes the substitute methods and clearly demonstrates their equivalence in the final report on the audit.

**§ 80.128 Alternative agreed upon procedures for refiners and importers.**

Prior to the attest report for the 2006 reporting period, the following minimum attest procedures may be carried out for a refinery or importer, in lieu of the attest procedures specified in § 80.133.

(a) Read the refiner's or importer's reports filed with EPA for the previous year as required by §§ 80.75, 80.83(g), and 80.105.

(b) Obtain a gasoline inventory reconciliation analysis for the current year from the refiner or importer which includes reformulated gasoline, RBOB, conventional gasoline, and non-finished-gasoline petroleum products.

(1) Test the mathematical accuracy of the calculations contained in the analysis.

(2) Agree the beginning and ending inventories to the refiner's or importer's perpetual inventory records.

(c) Obtain separate listings of all tenders during the current year of reformulated gasoline, RBOB, conventional gasoline, and non-finished-gasoline petroleum products.

(1) Test the mathematical accuracy of the calculations contained in the listings.

(2) Agree the listings of tenders' volumes to the gasoline inventory reconciliation in paragraph (b) of this section.

(3) Agree the listings of tenders' volumes, where applicable, to the EPA reports.

(d) Select a representative sample from the listing of reformulated gasoline tenders, and for this sample:

(1) Agree the volumes to the product transfer documents;

(2) Compare the product transfer documents designation for consistency

with the time and place, and compliance model designations for the tender (VOC-controlled or non-VOC-controlled, VOC region for VOC-controlled, summer or winter gasoline, and simple or complex model certified); and

(3) Trace back to the batch or batches in which the gasoline was produced or imported. Obtain the refiner's or importer's internal laboratory analyses for each batch and compare such analyses for consistency with the analyses results reported to EPA and to the time and place designations for the tender's product transfer documents.

(e) Select a representative sample from the listing of RBOB tenders, and for this sample:

(1) Agree the volumes to the original product transfer documents;

(2) Determine that the requisite contract was in place with the downstream blender designating the required blending procedures, or that the refiner or importer accounted for the RBOB using the assumptions in §80.69(a)(8) in the case of RBOB designated as "any oxygenate," or "ether only," or using the assumptions in §§80.83(c)(1)(ii) (A) and (B) in the case of RBOB designated as "any renewable oxygenate," "non VOC controlled renewable ether only," or "renewable ether only";

(3) Review the product transfer documents for the indication of the type and amount of oxygenate required to be added to the RBOB;

(4) Trace back to the batch or batches in which the RBOB was produced or imported. Obtain refiner's or importer's internal lab analysis for each batch and agree the consistency of the type and volume of oxygenate required to be added to the RBOB with that indicated in applicable tender's product transfer documents;

(5) Agree the sampling and testing frequency of the refiner's or importer's downstream oxygenated blender quality assurance program with the sampling and testing rates as required in §80.69(a)(7); and

(6) In the case of RBOB designated as "any renewable oxygenate," "non VOC controlled renewable ether" or "renewable ether only", review the documentation from the producer of the oxygenate to determine if the oxygenate meets the requirements of §80.83(a).

(f) Select a representative sample of reformulated gasoline and RBOB batches produced by computerized in-line blending, and for this sample:

(1) Obtain the composite sample internal laboratory analyses results; and

(2) Agree the results of the internal laboratory analyses to the quarterly batch information submitted to the EPA.

(g) Select a representative sample from the listing of the tenders of conventional gasoline and conventional gasoline blendstock that becomes gasoline through the addition of oxygenate only, and for this sample:

(1) Agree the volumes to the product transfer documents;

(2) For a representative sample of tenders, trace back to the batch or batches in which the gasoline was produced or imported. Obtain the refiner's or importer's internal laboratory analyses for each batch and compare such analyses for consistency with the analyses results reported to EPA; and

(3) Where the refiner or importer has included oxygenate that is blended downstream of the refinery or import facility in its compliance calculations in accordance with §80.101(d)(4)(ii), obtain a listing of each downstream oxygenate blending operation from which the refiner or importer is claiming oxygenate for use in compliance calculations, and for each such operation:

(i) Determine if the refiner or importer had a contract in place with the downstream blender during the period oxygenate was blended;

(ii) Determine if the refiner or importer has records reflecting that it conducted physical inspections of the downstream blending operation during the period oxygenate was blended;

(iii) Obtain a listing from the refiner or importer of the batches of conventional gasoline or conventional sub-octane blendstock, and the compliance calculations which include oxygenate blended by the downstream oxygenate blender, and test the mathematical accuracy of the calculations contained in this listing;

(iv) Obtain a listing from the downstream oxygenate blender of the oxygenate blended with conventional gasoline or sub-octane blendstock that was produced or imported by the refiner or

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importer. Test the mathematical accuracy of the calculations in this listing. Agree the overall oxygenate blending listing obtained from the refiner or importer with the listing obtained from the downstream oxygenate blender. Select a representative sample of oxygenate blending listing obtained from the downstream oxygenate blender, and for this sample:

(A) Using product transfer documents, determine if the oxygenate was blended with conventional gasoline or conventional sub-octane blendstock that was produced by the refiner or imported by the importer; and

(B) Agree the oxygenate volume with the refiner's or importer's listing of oxygenate claimed for this gasoline;

(v) Obtain a listing of the sampling and testing conducted by the refiner or importer over the downstream oxygenate blending operation. Select a representative sample of the test results from this listing, and for this sample agree the tested oxygenate volume with the oxygenate use listings from the refiner or importer, and from the oxygenate blender; and

(vi) Obtain a copy of the records reflecting the refiner or importer audit over the downstream oxygenate blending operation. Review these records for indications that the audit included review of the overall volumes and type of oxygenate purchased and used by the oxygenate blender to be consistent with the oxygenate claimed by the refiner or importer and that this oxygenate was blended with the refiner's or importer's gasoline or blending stock.

[59 FR 7875, Feb. 16, 1994, as amended at 59 FR 36969, July 20, 1994; 59 FR 39292, Aug. 2, 1994; 62 FR 60136, Nov. 6, 1997; 67 FR 8738, Feb. 26, 2002; 70 FR 74574, Dec. 15, 2005]

EFFECTIVE DATE NOTE: At 59 FR 39292, Aug. 2, 1994, § 80.128 was amended by revising paragraphs (a) and (e)(2); removing "and" at the end of paragraph (e)(4); removing the period at the end of paragraph (e)(5) and adding "; and" in its place; and adding paragraph (e)(6) effective September 1, 1994. At 59 FR 60715, Nov. 28, 1994, the amendment was stayed effective September 13, 1994. At 70 FR 74574, Dec. 15, 2005, § 80.128 was amended by revising paragraphs (e)(2), (e)(4) and (e)(5) and removing paragraph (e)(6); however, the amendment could not be incorporated because those paragraphs are stayed. At 71 FR 26702, May 8, 2006, § 80.128 was amended by revising

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paragraph (e)(2); however, the amendment could not be incorporated because that paragraph is stayed. At 72 FR 8543, Feb. 26, 2007, § 80.128 was amended by revising paragraph (a); however, the amendment could not be incorporated because that paragraph is stayed.

## § 80.129 [Reserved]

### § 80.130 Agreed upon procedures reports.

(a) *Reports.* (1) The CPA or CIA shall issue to the refiner or importer a report summarizing the procedures performed in the findings in accordance with the attest engagement or internal audit performed in compliance with this subpart.

(2) The refiner or importer shall provide a copy of the auditor's report to the EPA within the time specified in § 80.75(m).

(b) *Record retention.* The CPA or CIA shall retain all records pertaining to the performance of each agreed upon procedure and pertaining to the creation of the agreed upon procedures report for a period of five years from the date of creation and shall deliver such records to the Administrator upon request.

[59 FR 7875, Feb. 16, 1994, as amended at 71 FR 26702, May 8, 2006]

### § 80.131 Agreed upon procedures for GTAB, certain conventional gasoline imported by truck, previously certified gasoline used to produce gasoline, and butane blenders.

(a) *Attest procedures for GTAB.* The following are the attest procedures to be carried out in the case of an importer who imports gasoline classified as blendstock (or "GTAB") under the terms of § 80.83:

(1) Obtain a listing of all GTAB volumes imported for the reporting period. Agree the total volume of GTAB from the listing to the inventory reconciliation analysis under § 80.133, or agree to alternative documents if the inventory reconciliation analysis is not sufficient.

(2) Obtain a listing of all GTAB batches reported to EPA by the importer. Agree the total volume of GTAB from the listing to the GTAB volumes reported to EPA. Note that the EPA report includes a notation that the batch is not included in the

compliance calculations because the imported product is GTAB. Also, agree these volumes to the Import Summary received from the U.S. Customs Service.

(3) Select a sample, in accordance with the guidelines in §80.127, from the listing of GTAB batches obtained in paragraph (a)(2) of this section, and for each GTAB batch selected perform the following:

(i) Trace the GTAB batch to the tank activity records. From the tank activity records, determine the volumes of conventional gasoline and of RFG produced. Agree the volumes from the tank activity records to the batch volume reported to the EPA as reformulated or conventional gasoline.

(ii) Agree the location of the refinery represented by the tank activity records obtained in paragraph (a)(3)(i) of this section for the gasoline produced from GTAB, to the location that the GTAB arrived in the U.S. or at a facility to which GTAB is directly transported from the import facility using records representing location (e.g., U.S. Customs Service entry records). Using product transfer records, trace volumes transported from the import facility directly to the refinery as applicable.

(iii) Obtain tank activity records for all batches of GTAB received and blended. Using the tank activity records, determine whether the GTAB was received into an empty tank, or into a tank containing other GTAB imported by that importer or finished gasoline of the same category as the gasoline that will be produced using the GTAB or into a tank containing blendstock.

(iv) Using the tank activity records obtained under paragraph (a)(3)(iii) of this section, determine the volume of any tank bottom (beginning tank inventory) that is previously certified gasoline before GTAB is added to the tank. Using lab reports, batch reports, or product transfer documents, determine the properties of the tank bottom.

(v) Determine whether the properties and volume of gasoline produced using GTAB were determined in a manner that excludes the volume and properties of any gasoline that previously has been included in any refiners or im-

porters compliance calculations, as follows:

(A) Note documented tank mixing procedures.

(B) Determine the volume and properties of the gasoline contained in the storage tank after blending is complete. Mathematically subtract the volume and properties of the previously certified gasoline to determine the volume and properties of the GTAB plus blendstock added. Agree the volume and properties of the GTAB plus blendstock added to the volume reported to EPA as a batch of gasoline produced; or

(C) In the alternative, using the tank activity records, note that only GTAB and blending components were combined, and that no gasoline was added to the tank. Agree the volumes and properties of the shipments from the tank after the GTAB and blendstock are added, blended, and sampled and tested, to the volumes and properties reported to the EPA by the refiner.

(vi) Obtain the importer's laboratory analysis for each batch of GTAB selected, and agree the properties listed in the corresponding batch report submitted to the EPA, to the laboratory analysis.

(b) *Attest procedures for certain truck imports.* The following are the attest procedures to be carried out in the case of an importer who imports conventional gasoline into the United States by truck using the sampling and testing option in §80.101(i)(3) ("§80.101(i)(3) truck imports").

(1) Obtain a listing of all volumes of §80.101(i)(3) truck imports for the reporting period. Agree the total volume of §80.101(i)(3) truck imports from the listing to the inventory reconciliation analysis under §80.132.

(2) Obtain a listing of all §80.101(i)(3) truck import batches reported to EPA by the importer. Agree the total volume of §80.101(i)(3) truck imports from the listing to the volume of §80.101(i)(3) truck imports reported to EPA. Also, agree these totals to the Import Summary received from the U.S. Customs Service.

(3) Select a sample, in accordance with the guidelines in §80.127, from the listing obtained in paragraph (b)(2) of this section, and for each §80.101(i)(3)

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truck import batch selected perform the following:

(i) Obtain the copy of the terminal test results for the batch, under § 80.101(i)(3)(iii)(A), and determine that the sample was analyzed using the test methods specified in § 80.46, and agree the terminal test results to the batch properties reported to EPA; and

(ii) Obtain tank activity records for the terminal storage tank showing receipts, discharges, and sampling, and determine that the sample under paragraph (b)(3)(i) of this section was collected subsequent to the most recent receipt into the storage tank.

(4) Obtain listings for each terminal where § 80.101(i)(3) truck import gasoline was loaded, of all quality assurance samples collected by the importer, and for each terminal select a sample in accordance with the guidelines in § 80.127 from the listing. For each quality assurance sample selected perform the following:

(i) Determine that the sample was analyzed by the importer or by an independent laboratory, and that the analysis was performed using the test methods specified in § 80.46;

(ii) Obtain the terminal's test results that correspond in time to the time the quality assurance sample was collected, and agree the terminal's test results with the quality assurance test results; and

(iii) Determine that the quality assurance sample was collected within the frequency specified in § 80.101(i)(3)(iv)(D).

(c) *Attest procedures for previously certified gasoline.* The following are the attest procedures to be carried out in the case of a refiner who uses previously certified gasoline under the requirements of §§ 80.65(i) and 80.101(g)(9).

(1) Obtain a listing of all batches of previously certified gasoline used under the requirements of § 80.65(i) which were received at the refinery during the reporting period. Agree the total volume of such previously certified gasoline from the listing to the inventory reconciliation analysis under § 80.133, or agree to alternative documents if the inventory reconciliation analysis is not sufficient.

(2) Obtain a listing of all previously certified gasoline batches reported to

EPA by the refiner. Agree the total volume of previously certified gasoline from the listing of previously certified gasoline received in paragraph (c)(1) of this section to the volume of previously certified gasoline reported to EPA.

(3) Select a sample, in accordance with the guidelines in § 80.127, from the listing obtained in paragraph (c)(2) of this section, and for each previously certified gasoline batch selected perform the following:

(i) Trace the previously certified gasoline batch to the tank activity records. Confirm that the previously certified gasoline was included in a batch of reformulated or conventional gasoline produced at the refinery.

(ii) Obtain the refiner's laboratory analysis and volume measurement for the previously certified gasoline when received and agree the properties and volume listed in the corresponding batch report submitted to the EPA, to the laboratory analysis and volume measurements.

(iii) Obtain the product transfer documents for the previously certified gasoline when received and agree the designations from the product transfer documents to designations in the corresponding batch report submitted to EPA (reformulated gasoline, RBOB or conventional gasoline, and designations regarding VOC control).

(d) *Attest procedures for butane blend-ers.* The following are the attest procedures to be carried out by a refiner who blends butane under § 80.82.

(1) Obtain a listing of all butane batches received at the refinery during the reporting period.

(2) Obtain a listing of all butane batches reported to EPA by the refiner for the reporting period. Agree the total volume of butane from the receipt listing to the volume of butane reported to EPA.

(3) Select a sample, in accordance with the guidelines in § 80.127, from the listing of butane batches reported to EPA, and for each butane batch selected perform the following:

(i) Trace the butane included in the batch to the documents provided to the refiner by the butane supplier for the butane. Determine, and report as a

finding, whether these documents establish the butane was commercial grade, non-commercial grade, or neither commercial nor non-commercial grade as defined in § 80.82.

(ii) In the case of non-commercial grade butane, obtain the refiner's sampling and testing results for butane, and confirm that the frequency of the sampling and testing was consistent with the requirements in § 80.82.

[70 FR 74574, Dec. 15, 2005]

**§ 80.132 [Reserved]**

**§ 80.133 Agreed-upon procedures for refiners and importers.**

The following are the minimum at-test procedures that shall be carried out for each refinery and importer. Agreed upon procedures may vary from the procedures stated in this section due to the nature of the refiner's or importer's business or records, provided that any refiner or importer desiring to use modified procedures obtains prior approval from EPA.

(a) *EPA reports.* (1) Obtain and read a copy of the refinery's or importer's reports (except for batch reports) filed with the EPA as required by §§ 80.75 and 80.105 for the reporting period.

(2) In the case of a refiner's report to EPA that represents aggregate calculations for more than one refinery, obtain the refinery-specific volume and property information that was used by the refiner to prepare the aggregate report. Foot and crossfoot the refinery-specific totals and agree to the values in the aggregate report. The procedures in paragraphs (b) through (m) of this section then are performed separately for each refinery.

(3) Obtain a written representation from a company representative that the report copies are complete and accurate copies of the reports filed with the EPA.

(4) Identify, and report as a finding, the name of the commercial computer program used by the refiner or importer to track the data required by the regulations in this part, if any.

(b) *Inventory reconciliation analysis.* Obtain an inventory reconciliation analysis for the refinery or importer for the reporting period by product type (i.e., reformulated gasoline,

RBOB, conventional gasoline, and non-finished-gasoline petroleum products), and perform the following:

(1) Foot and crossfoot the volume totals reflected in the analysis; and

(2) Agree the beginning and ending inventory amounts in the analysis to the refinery's or importer's inventory records. If the analysis shows no production of conventional gasoline or if the refinery or importer represents under paragraph (1) of this section that it has a baseline less stringent or equal to the statutory baseline, the analysis may exclude non-finished-gasoline petroleum products.

(3) Report as a finding the volume totals for each product type.

(c) *Listing of tenders.* For each product type other than non-finished gasoline petroleum products (i.e., reformulated gasoline, RBOB, conventional gasoline), obtain a separate listing of all tenders from the refinery or importer for the reporting period. Each listing should provide for each tender the volume shipped and other information as needed to distinguish tenders. Perform the following:

(1) Foot to the volume totals per the listings; and

(2) For each product type listed in the inventory reconciliation analysis obtained in paragraph (b) of this section, agree the volume total on the listing to the tender volume total in the inventory reconciliation analysis.

(d) *Listing of batches.* For each product type other than non-finished gasoline petroleum products (i.e., reformulated gasoline, RBOB, and conventional gasoline), obtain separate listings of all batches reported to the EPA and perform the following:

(1) Foot to the volume totals per the listings; and

(2) Agree the total volumes in the listings to the production volume in the inventory reconciliation analysis obtained in paragraph (b) of this section.

(e) *Reformulated gasoline tenders.* Select a sample, in accordance with the guidelines in § 80.127, from the listing of reformulated gasoline tenders obtained in paragraph (c) of this section, and for each tender selected perform the following:



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(1) Obtain product transfer documents associated with the tender and agree the volume on the tender listing to the volume on the Product transfer documents; and

(2) Note whether the product transfer documents evidencing the date and location of the tender and the compliance model designations for the tender (VOC-controlled for Region 1 or 2, non VOC-controlled, and simple or complex model certified).

(f) *Reformulated gasoline batches.* Select a sample, in accordance with the guidelines in § 80.127, from the listing of reformulated gasoline batches obtained in paragraph (d) of this section, and for each batch selected perform the following:

(1) Agree the volume shown on the listing, to the volume listed in the corresponding batch report submitted to EPA; and

(2) Obtain the refinery's or importer's laboratory analysis and agree the properties listed in the corresponding batch report submitted to EPA, to the properties listed in the laboratory analysis.

(g) *RBOB tenders.* Select a sample, in accordance with the guidelines in § 80.127, from the listing of RBOB tenders obtained in paragraph (c) of this section, and for each tender selected perform the following:

(1) Obtain product transfer documents associated with the tender and agree the volume on the tender listing to the volume on the product transfer documents; and

(2) Inspect the product transfer documents evidencing the type and amount of oxygenate to be added to the RBOB.

(h) *RBOB batches.* Select a sample, in accordance with the guidelines in § 80.127, from the listing of RBOB batches obtained in paragraph (d) of this section, and for each batch selected perform the following:

(1) Obtain from the refiner or importer the oxygenate type and volume, and oxygen volume required to be hand blended with the RBOB, in accordance with § 80.69(a)(2).

(2) Agree the volume shown on the listing, as adjusted to reflect the oxygenate volume determined under paragraph (h)(1) of this section, to the volume listed in the corresponding batch report submitted to EPA; and

(3) Obtain the refinery's or importer's laboratory analysis of the RBOB hand blend and agree:

(i) The oxygenate type and oxygen amount determined under paragraph (h)(1) of this section, to the tested oxygenate type and oxygen amount listed in the laboratory analysis within the acceptable ranges set forth at § 80.65(e)(2)(i); and

(ii) The properties listed in the corresponding batch report submitted to EPA to the properties listed in the laboratory analysis.

(4) Perform the following procedures for each batch report included in paragraph (h)(4)(i)(B) of this section:

(i) Obtain and inspect a copy of the executed contract with the downstream oxygenate blender (or with an intermediate owner), and confirm that the contract:

(A) Was in effect at the time of the corresponding RBOB transfer; and

(B) Allowed the company to sample and test the reformulated gasoline made by the blender.

(ii) Obtain a listing of RBOB blended by downstream oxygenate blenders and the refinery's or importer's oversight test results, and select a representative sample, in accordance with the guidelines in § 80.127, from the listing of test results and for each test selected perform the following:

(A) Obtain the laboratory analysis for the batch, and agree the type of oxygenate used and the oxygenate content appearing in the laboratory analysis to the instructions stated on the product transfer documents corresponding to a RBOB receipt immediately preceding the laboratory analysis and used in producing the reformulated gasoline batch selected within the acceptable ranges set forth at § 80.65(e)(2)(i);

(B) Calculate the frequency of sampling and testing or the volume blended between the test selected and the next test; and

(C) Agree the frequency of sampling and testing or the volume blended between the test selected and the next test to the sampling and testing frequency rates stated in § 80.69(a)(7).

(i) *Conventional gasoline and conventional gasoline blendstock tenders.* Select

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a sample, in accordance with the guidelines in §80.127, from the listing of the tenders of conventional gasoline and conventional gasoline blendstock that becomes gasoline through the addition of oxygenate only, and for each tender selected perform the following:

(1) Obtain product transfer documents associated with the tender and agree the volume on the tender listing to the volume on the product transfer documents; and

(2) Inspect the product transfer documents evidencing that the information required in §80.106(a)(1)(vii) is included.

(j) *Conventional gasoline batches.* Select a sample, in accordance with the guidelines in §80.127, from the conventional gasoline batch listing obtained in paragraph (d) of this section, and for each batch selected perform the following:

(1) Agree the volume shown on the listing, to the volume listed in the corresponding batch report submitted to EPA; and

(2) Obtain the refinery's or importer's laboratory analysis and agree the properties listed in the corresponding batch report submitted to EPA, to the properties listed in the laboratory analysis.

(k) *Conventional gasoline oxygenate blending.* Obtain a listing of each downstream oxygenate blending facility and its blender, as represented by the refiner/importer, as adding oxygenate used in the compliance calculations for the refinery or importer, or a written representation from the refiner for the refinery or importer that it has not used any downstream oxygenate blending in its conventional gasoline compliance calculations.

(1) For each downstream oxygenate blender facility, obtain a listing from the refiner or importer of the batches of oxygenate included in its compliance calculations added by the downstream oxygenate blender and foot to the total volume of batches per the listing;

(2) Obtain a listing from the downstream oxygenate blender of the oxygenate blended with conventional gasoline or sub-octane blendstock that was produced or imported by the refinery or importer and perform the following:

(i) Foot to the total volume of the oxygenate batches per the listing; and

(ii) Agree the total volumes in the listing obtained from the downstream oxygenate blender, to the listing obtained from the refiner or importer in paragraph (k)(1) of this section.

(3) Where the downstream oxygenate blender is a person other than the refiner or importer, as represented by management of the refinery or importer, perform the following:

(i) Obtain the contract from the refiner or importer with the downstream blender and inspect the contract evidencing that it covered the period when oxygenate was blended;

(ii) Obtain company documents evidencing that the refiner or importer has records reflecting that it conducted physical inspections of the downstream blending operation during the period oxygenate was blended;

(iii) Obtain company documents reflecting the refiner or importer audit over the downstream oxygenate blending operation and note whether these records evidencing the audit included a review of the overall volumes and type of oxygenate purchased and used by the oxygenate blender to be consistent with the oxygenate claimed by the refiner or importer, and that this oxygenate was blended with the refinery's or importer's gasoline or blending stock; and

(iv) Obtain a listing of test results for the sampling and testing conducted by the refiner or importer over the downstream oxygenate blending operation, and select a sample, in accordance with the guidelines in §80.127, from this listing. For each test selected, agree the tested oxygenate volume with the oxygenate volume in the listing obtained from the oxygenate blender in paragraph (k)(2) of this section for this gasoline.

[70 FR 74576, Dec. 15, 2005, as amended at 71 FR 26702, May 8, 2006]

§§ 80.134–80.135 [Reserved]

### Subpart G—Detergent Gasoline

SOURCE: 59 FR 54706, Nov. 1, 1994, unless otherwise noted.

#### § 80.140 Definitions.

The definitions in this section apply only to subpart G of this part. Any