

Attest Engagement Submission – Registration and Reporting Requirements

Registration Summary

Two types of Attest Auditors

Scenario 1 – Certified Public Accountant

- 1 – Auditor registers its accounting/audit company
- 2 – Each auditor user registers with CDX and associates to a registered CPA company
- 3 – Each auditor user associates with their clients under the registration user role
“Independent Auditor – Attest Engagement Submitter”

Scenario 2 – Certified Internal Auditor

- 1 – Each auditor user registers with CDX and associates to a registered CPA company
- 2 – Each auditor user associates with their client company under the registration user role
“Independent Auditor – Attest Engagement Submitter”

Web Form Submission

Only Independent auditors registered with EPA and associated with a client company may access attest engagement webform

- Part 1 – Independent Auditor attaches pdf report of the actual attest engagement
- Part 2 – Independent Auditor completes questions listed below

List of Required Fields in Web-Form

Basic Header or Identifying Information

- Company ID of regulated party
- Company Name of regulated party
- System will capture auditor identifying information through metadata

Program and Compliance Level Covered by Attestation Engagement

Fuel quality standards for gasoline under 40 CFR part 1090 - Indicate below which agreed-upon procedures from subpart R under 40 CFR part 1090 were performed for this attestation engagement by compliance level (i.e., facility ID or reporting ID)

Reporting ID of Facility

- ✓ Gasoline manufacturer/importer – Includes general procedures, batch reporting, butane blender, pentane blender, GTAB, and PCG
- ✓ Gasoline averaging standards for benzene
- ✓ Gasoline averaging standards for sulfur
- ✓ In-line blending waivers
- ✓ Performance-based measurement and statistical quality control for test methods

Renewable Fuel Standard under 40 CFR part 80 – Indicate which agreed-upon procedures from subpart M under 40 CFR part 80 were performed for this attestation engagement

Company ID and Facility

- ✓ Obligated party
- ✓ NTDF redesignation
- ✓ Exporter
- ✓ Renewable fuel producer and RIN-generating importer
- ✓ Other parties owning RINs
- ✓ Independent third-party auditor that implements a QAP plan

Reporting Period and Audit Date

- Reporting period covered
- Date of Audit Report

Exceptions and Remedial Actions

- Are you aware of any remedial or corrective actions taken by the client as related to this report? If yes, cite and describe them.
- Were there any exceptions noted? If yes, cite and describe them.

Other

- Comments field
- Certification statement
- Attest Auditor Company ID
- Submitter
- Submitter Role (CPA or CIA)