

## **Attest Engagement Reporting for Fuels Programs**

### **(ATT0100): Instructions for Registering and Reporting**

#### **Who must report**

- The attest auditor, whether a Certified Public Account (CPA) or Certified Internal Auditor (CIA), must submit a final copy of the attest engagement report, and complete as part of the submission a summary of each final attest engagement report, directly to EPA. Attest reports should be submitted separately for each facility or if permissible and appropriate, by company aggregation. Attestation of multiple program types (such as RFS Obligated Parties and Gasoline Manufacturers) may be combined for each facility or appropriate company aggregation. Each regulated party for activity and programs having attest engagement requirements is responsible for causing submission of complete attest engagement reports and meeting reporting deadlines.

#### **Scope**

- **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
- ✓ Renewable fuel exporter
- ✓ Renewable fuel producer and RIN-generating importer

- ✓ Other parties owning RINs
- ✓ Independent third-party auditor that implements a QAP plan
- ✓ Biointermediate producer

## Registration requirements

- Companies providing independent auditor services and regulated parties that utilize certified internal auditor resources will need to register with OTAQ's eRegistration application in EPA's Central Data Exchange (CDX). Individuals that submit attest reports must register and associate with these companies. Furthermore, auditors and regulated parties utilizing the services of an independent auditor or certified internal auditor will need to document their association with regulated parties within OTAQ's eRegistration application.

### Scenario 1 – Certified Public Accountant (CPA)

- 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 (CIA)

- 1 – Each Company using a CIA adds a CIA business activity
- 2 – Each CIA auditor user registers with CDX to establish a user account
- 3 – Each CIA auditor user associates with their company under the registration user role “Certified Internal Auditor – Attest Engagement Submitter”

## Reporting requirements

- Only registered auditor users having the Attest Engagement Submitter role need submit final attest engagement reports and summaries. Auditor users shall use the EPA CDX fuels attest program service and webform for uploading copies of attest reports and associated attest summary information for each attest report submission.
- Attest reporting process includes –
  - Part 1 – Auditor user attaches pdf report of the actual attest engagement
  - Part 2 – Auditor user completes attest summary information listed below

## Reporting Deadline

- Attest report submissions are due June 1<sup>st</sup> of each year for the prior calendar compliance/averaging year

### Field Instructions

Field No.	Field Name	Units	Field Formats, Codes & Special Instructions
1	Report Form ID		<b>AAAAAA</b> ; <i>Character</i> . Enter <b>ATT0100</b>
2	Report Type		<b>A</b> ; <i>Character</i> . Specify if the data submitted in this report is original or if it is being resubmitted. Submit only one original report; any corrections or updates should be marked as a resubmission. <b>O</b> = Original <b>R</b> = Resubmission
3	CBI		<b>A</b> ; <i>Character</i> . Specify if the data contained within the report is claimed as Confidential Business Information (CBI) under 40 CFR Part 2, subpart B: <b>Y</b> = Confidential Business Information <b>N</b> = Non-Confidential Business Information
4	Report Date		<b>MM/DD/YYYY</b> ; <i>Character</i> . Enter the date the original or resubmitted report is created.
5	Averaging/Compliance Period		<b>YYYY</b> ; <i>Character</i> . Enter the averaging/compliance year the report covers.
6	Attest Auditor Company ID		<b>AAAA</b> ; <i>Character</i> . Enter the EPA assigned four-character ID for the attest auditor.
7	Attest Auditor Company Name		<b>AAAAA</b> ; <i>Character</i> . Enter the name of the attest auditor
8	Company ID		<b>AAAA</b> ; <i>Character</i> . Enter the EPA assigned four-character ID for the refiner or importer that produced or imported the batch of gasoline.
9	Company Name		<b>AAAAA</b> ; <i>Character</i> . Enter the name of the company
10	Reporting ID (or Facility ID)		<b>AAAAA</b> ; <i>Character</i> . Enter EPA-assigned five-character ID for the facility reporting ID. Include leading zeros as needed.  In some situations, it may be appropriate to use the following codes for aggregated reports or where no facility registration exists or is required: <ul style="list-style-type: none"> <li>• <b>AGREF</b> – attestation covers all company refinery activity</li> <li>• <b>AGIMP</b> – attestation covers all company import activity</li> <li>• <b>EXPRT</b> – Renewable fuel exporter</li> <li>• <b>NOFAC</b> – no facility information (for parties such as QAP, RIN owners only, etc.)</li> </ul>
11	Date Audit Completed		<b>MM/DD/YYYY</b> ; <i>Character</i> . Enter the date the audit was completed.

Field No.	Field Name	Units	Field Formats, Codes & Special Instructions
12	Attest Program Scope		<p><b>List;</b> <i>Select all that apply.</i> Enter the one appropriate program type code from the following list.</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> RFS Obligated Parties</li> <li><input type="checkbox"/> RFS Exporters</li> <li><input type="checkbox"/> RFS RIN Generators</li> <li><input type="checkbox"/> RFS Others Owning RINs</li> <li><input type="checkbox"/> RFS Independent Auditors</li> <li><input type="checkbox"/> RFS NTDF Recertification</li> <li><input type="checkbox"/> RFS Biointermediate Producer</li> <li><input type="checkbox"/> Gasoline manufacturers</li> <li><input type="checkbox"/> Gasoline importers</li> <li><input type="checkbox"/> GTAB</li> <li><input type="checkbox"/> PCG</li> <li><input type="checkbox"/> Certified Butane blenders</li> <li><input type="checkbox"/> Certified Pentane blenders</li> <li><input type="checkbox"/> Gasoline Average Compliance</li> <li><input type="checkbox"/> PBMS and SQC</li> <li><input type="checkbox"/> In-line Blending Waivers</li> </ul>
13	Exceptions		<p><b>Y/N;</b> <i>Character.</i> Statement of findings.          Were there any exceptions, variances or discrepancies noted during the audit?</p>

14	Exceptions List	<p><b>List; Select all that apply.</b> Select from the following all applicable references where one or more exceptions, variances, or discrepancies were noted during the audit.</p> <p><b>RFS Program Attest Requirements</b></p> <p>Obligated Parties and Exporters of RF</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> 80.1464 (a)(1)(iii)</li> <li><input type="checkbox"/> 80.1464 (a)(1)(iv)(C)</li> <li><input type="checkbox"/> 80.1464 (a)(1)(iv)(D)</li> <li><input type="checkbox"/> 80.1464 (a)(1)(v)</li> <li><input type="checkbox"/> 80.1464 (a)(1)(vi)</li> <li><input type="checkbox"/> 80.1464 (a)(2)(ii)</li> <li><input type="checkbox"/> 80.1464 (a)(2)(iii)</li> <li><input type="checkbox"/> 80.1464 (a)(2)(iv)</li> <li><input type="checkbox"/> 80.1464 (a)(3)(ii)</li> <li><input type="checkbox"/> 80.1464 (a)(4)(ii)</li> <li><input type="checkbox"/> 80.1464 (a)(4)(iii)</li> <li><input type="checkbox"/> 80.1464 (a)(5)</li> <li><input type="checkbox"/> 80.1464 (a)(6)</li> <li><input type="checkbox"/> 80.1464 (a)(7)</li> </ul> <p>RF Producers and RIN-generating Importers</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> 80.1464 (b)(1)(ii)</li> <li><input type="checkbox"/> 80.1464 (b)(1)(iii)</li> <li><input type="checkbox"/> 80.1464 (b)(1)(iv)</li> <li><input type="checkbox"/> 80.1464 (b)(1)(v)(A)</li> <li><input type="checkbox"/> 80.1464 (b)(1)(v)(B)</li> <li><input type="checkbox"/> 80.1464 (b)(1)(v)(C)</li> <li><input type="checkbox"/> 80.1464 (b)(2)(ii)</li> <li><input type="checkbox"/> 80.1464 (b)(2)(iii)</li> <li><input type="checkbox"/> 80.1464 (b)(2)(iv)</li> <li><input type="checkbox"/> 80.1464 (b)(3)(ii)</li> <li><input type="checkbox"/> 80.1464 (b)(4)(i)</li> <li><input type="checkbox"/> 80.1464 (b)(4)(ii)</li> <li><input type="checkbox"/> 80.1464 (b)(4)(iii)</li> <li><input type="checkbox"/> 80.1464 (b)(5)(ii)</li> <li><input type="checkbox"/> 80.1464 (b)(6)</li> <li><input type="checkbox"/> 80.1464 (b)(7)</li> <li><input type="checkbox"/> 80.1464 (b)(8)</li> </ul> <p>Other Parties Owning RINs</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> 80.1464 (c)(1)(ii)</li> <li><input type="checkbox"/> 80.1464 (c)(1)(iii)</li> <li><input type="checkbox"/> 80.1464 (c)(1)(iv)</li> <li><input type="checkbox"/> 80.1464 (c)(2)(ii)</li> <li><input type="checkbox"/> 80.1464 (c)(3)(ii)</li> <li><input type="checkbox"/> 80.1464 (c)(3)(iii)</li> </ul>
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			<input type="checkbox"/> 80.1464 (c)(4) <input type="checkbox"/> 80.1464 (c)(5) <input type="checkbox"/> 80.1464 (c)(7)  <b>Independent Third-party Auditors</b> <input type="checkbox"/> 80.1464 (i)(1) <input type="checkbox"/> 80.1464 (i)(1)(i) <input type="checkbox"/> 80.1464 (i)(1)(ii) <input type="checkbox"/> 80.1464 (i)(1)(iii) <input type="checkbox"/> 80.1464 (i)(2)(i) <input type="checkbox"/> 80.1464 (i)(2)(ii) <input type="checkbox"/> 80.1464 (i)(2)(iii)(C) <input type="checkbox"/> 80.1464 (i)(2)(iii)(D) <input type="checkbox"/> 80.1464 (i)(2)(iii)(E)  <b>Biointermediate Producers</b> <input type="checkbox"/> 80.1464 (h)(1)(i) <input type="checkbox"/> 80.1464 (h)(1)(ii) <input type="checkbox"/> 80.1464 (h)(1)(iii) <input type="checkbox"/> 80.1464 (h)(1)(iv) <input type="checkbox"/> 80.1464 (h)(1)(v) <input type="checkbox"/> 80.1464 (h)(2)(i) <input type="checkbox"/> 80.1464 (h)(2)(ii) <input type="checkbox"/> 80.1464 (h)(2)(iii) <input type="checkbox"/> 80.1464 (h)(2)(iv) <input type="checkbox"/> 80.1464 (h)(3)(i) <input type="checkbox"/> 80.1464 (h)(3)(ii) <input type="checkbox"/> 80.1464 (h)(3)(iii) <input type="checkbox"/>  <b>Additional Requirements for Parties that Redesignate NTFD as MVNRLM</b> <input type="checkbox"/> 80.1475 (a)(4) <input type="checkbox"/> 80.1475 (b)(2) <input type="checkbox"/> 80.1475 (c)(5) <input type="checkbox"/> 80.1475 (d)(5)  <b>Subpart R – Attestation Engagements</b> <b>General Procedures for Gasoline Manufacturers</b> <input type="checkbox"/> 1090.1810 (a)(2) <input type="checkbox"/> 1090.1810 (a)(3) <input type="checkbox"/> 1090.1810 (b)(3) <input type="checkbox"/> 1090.1810 (c)(3) <input type="checkbox"/> 1090.1810 (d)(3) <input type="checkbox"/> 1090.1810 (f)(3)
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			<input type="checkbox"/> 1090.1810 (f)(4) <input type="checkbox"/> 1090.1810 (g)(2) <input type="checkbox"/> 1090.1810 (g)(3) <input type="checkbox"/> 1090.1810 (g)(4) <input type="checkbox"/> 1090.1810 (g)(6) <input type="checkbox"/> 1090.1810 (h)(3) <input type="checkbox"/> 1090.1810 (h)(4) <input type="checkbox"/> 1090.1810 (i)(2) <input type="checkbox"/> 1090.1810 (i)(3) <input type="checkbox"/> 1090.1810 (i)(4)  <b>General Procedures for Gasoline Importers</b> <input type="checkbox"/> 1090.1815 (b)(5) <input type="checkbox"/> 1090.1815 (c)(3) <input type="checkbox"/> 1090.1815 (e)(2) <input type="checkbox"/> 1090.1815 (e)(3) <input type="checkbox"/> 1090.1815 (f)(2) <input type="checkbox"/> 1090.1815 (f)(3) <input type="checkbox"/> 1090.1815 (f)(4) <input type="checkbox"/> 1090.1815 (f)(6) <input type="checkbox"/> 1090.1815 (g)(2) <input type="checkbox"/> 1090.1815 (g)(3) <input type="checkbox"/> 1090.1815 (h)(2) <input type="checkbox"/> 1090.1815 (h)(3)  <b>Additional Procedures for GTAB</b> <input type="checkbox"/> 1090.1820 (a)(4) <input type="checkbox"/> 1090.1820 (b)(3) <input type="checkbox"/> 1090.1820 (c)(3) <input type="checkbox"/> 1090.1820 (d)(3) <input type="checkbox"/> 1090.1820 (e)(2)(v)(C)  <b>Additional Procedures for PCG</b> <input type="checkbox"/> 1090.1825 (a)(3) <input type="checkbox"/> 1090.1825 (b)(3) <input type="checkbox"/> 1090.1825 (b)(5) <input type="checkbox"/> 1090.1825 (b)(6) <input type="checkbox"/> 1090.1825 (b)(7) <input type="checkbox"/> 1090.1825 (b)(8)  <b>Alternative Procedures for Certified Butane Blenders</b> <input type="checkbox"/> 1090.1830 (a)(2) butane <input type="checkbox"/> 1090.1830 (a)(3) butane <input type="checkbox"/> 1090.1830 (b)(3) butane <input type="checkbox"/> 1090.1830 (b)(4) butane <input type="checkbox"/> 1090.1830 (b)(5) butane
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			<ul style="list-style-type: none"><li><input type="checkbox"/> 1090.1830 (c)(3) butane</li><li><input type="checkbox"/> 1090.1830 (d)(3) butane</li><li><input type="checkbox"/> 1090.1830 (d)(4) butane</li><li><input type="checkbox"/> 1090.1830 (d)(5) butane</li><li><input type="checkbox"/> 1090.1830 (d)(6) butane</li><li><input type="checkbox"/> 1090.1830 (e) butane</li></ul> <p>Alternative Procedures for Certified Pentane Blenders (per §1090.1835)</p> <ul style="list-style-type: none"><li><input type="checkbox"/> 1090.1830 (a)(3) pentane</li><li><input type="checkbox"/> 1090.1830 (b)(3) pentane</li><li><input type="checkbox"/> 1090.1830 (b)(4) pentane</li><li><input type="checkbox"/> 1090.1830 (b)(5) pentane</li><li><input type="checkbox"/> 1090.1830 (c)(3) pentane</li><li><input type="checkbox"/> 1090.1830 (d)(3) pentane</li><li><input type="checkbox"/> 1090.1830 (d)(4) pentane</li><li><input type="checkbox"/> 1090.1830 (d)(5) pentane</li><li><input type="checkbox"/> 1090.1830 (d)(6) pentane</li><li><input type="checkbox"/> 1090.1830 (e) pentane</li></ul> <p>Additional Procedures Related to Compliance with Gasoline Average Standards</p> <ul style="list-style-type: none"><li><input type="checkbox"/> 1090.1840 (a)(2)(i)</li><li><input type="checkbox"/> 1090.1840 (a)(2)(ii)</li><li><input type="checkbox"/> 1090.1840 (a)(4)</li><li><input type="checkbox"/> 1090.1840 (b)(2)(i)</li><li><input type="checkbox"/> 1090.1840 (b)(2)(ii)</li><li><input type="checkbox"/> 1090.1840 (b)(2)(iii)</li><li><input type="checkbox"/> 1090.1840 (b)(2)(iv)</li><li><input type="checkbox"/> 1090.1840 (b)(2)(v)</li><li><input type="checkbox"/> 1090.1840 (c)(3)</li><li><input type="checkbox"/> 1090.1840 (e)(6)</li><li><input type="checkbox"/> 1090.1840 (e)(7)</li></ul> <p>Procedures Related to PBMS and SQC</p> <ul style="list-style-type: none"><li><input type="checkbox"/> 1090.1845 (b)(3)</li><li><input type="checkbox"/> 1090.1845 (c)(2)</li><li><input type="checkbox"/> 1090.1845 (d)(2)</li><li><input type="checkbox"/> 1090.1845 (d)(3)</li></ul> <p>Procedures Related to In-line Blending Waivers</p> <ul style="list-style-type: none"><li><input type="checkbox"/> 1090.1850 (f)</li><li><input type="checkbox"/> 1090.1850 (g)</li></ul>
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Field No.	Field Name	Units	Field Formats, Codes & Special Instructions
			<input type="checkbox"/> No findings
15	Comments		<b>AAAA:</b> Text comment field. Up to 4000 characters. Enter optional comments related to this form or associated attest report submission.

### Paperwork Reduction Act

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