
40 C.F.R. § 1090.1800

General provisions.

(a) The following parties must arrange for attestation engagement using agreed-upon procedures as specified in this subpart:

- (1) A gasoline manufacturer that produces or imports gasoline subject to the requirements of subpart C of this part.
- (2) A gasoline manufacturer that performs testing as specified in subpart N of this part or that relies on testing from a third-party laboratory.

(b) An auditor performing attestation engagements must meet the following requirements:

(1) The auditor must meet one of the following professional qualifications:

(i) The auditor may be an internal auditor that is employed by the fuel manufacturer and certified by the Institute of Internal Auditors. Such an auditor must perform the attestation engagement in accordance with the *International Standards for the Professional Practice of Internal Auditing (Standards)* (incorporated by reference in § 1090.95).

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