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# 40 C.F.R. § 1090.1810

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## General procedures for gasoline manufacturers.

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An auditor must perform the procedures in this section for a refiner, blending manufacturer, or transmix processor that produces gasoline.

(a) *Registration and EPA reports.* An auditor must review registration and EPA reports as follows:

- (1) Obtain copies of the gasoline manufacturer's registration information submitted under subpart I of this part and all reports (except batch reports) submitted under subpart J of this part.
- (2) For each gasoline manufacturing facility, confirm that the facility's registration is accurate based on the activities reported during the compliance period, including that the registration for the facility and any related updates were completed prior to conducting regulated activities at the facility and report any discrepancies.
- (3) Confirm that the gasoline manufacturer submitted all the reports required under subpart J of this part for activities they performed during the compliance period and report any exceptions.
- (4) Obtain a written statement from the gasoline manufacturer's RCO that the submitted reports are complete and accurate.
- (5) Report in the attestation report the name of any commercial computer program used to track the data required under this part, if any.

(b) *Inventory reconciliation analysis.* An auditor must perform an inventory reconciliation analysis review as follows:

- (1) Obtain an inventory reconciliation analysis from the gasoline manufacturer for each product type produced at each facility (*e.g.*, RFG, CG, RBOB, CBOB), including the inventory at the beginning and end of the compliance period, receipts, production, shipments, transfers, and gain/loss.
- (2) Foot and cross-foot the volumes.

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