
40 C.F.R. § 1090.1815

General procedures for gasoline importers.

An auditor must perform the procedures in this section for a gasoline importer.

(a) *Registration and EPA reports.* An auditor must review registration and EPA reports for a gasoline importer as specified in § 1090.1810(a).

(b) *Listing of imports.* An auditor must review a listing of imports as follows:

- (1) Obtain detailed listings of gasoline imports from the importer, by product type.
- (2) Foot the listings of gasoline imports from the importer.
- (3) Obtain listings of gasoline imports directly from the third-party customs broker, by product type.
- (4) Foot the listings of gasoline imports from the third-party customs broker.
- (5) Compare the total volume from the importer's listings of gasoline imports to the listings from the third-party customs broker for each product type and report any variances.
- (6) Report in the attestation report the total imported volume for each product type.

(c) *Listing of batches.* An auditor must review listings of batches as follows:

- (1) Obtain the batch reports submitted under subpart J of this part.
- (2) Foot the batch volumes by product type.
- (3) Compare the total volume from the batch reports to the total volume per the listings of gasoline imports obtained under paragraph (b)(1) of this section for each product type and report any variances.
- (4) Report as a finding in the attestation report any gasoline batches with parameter results that do not meet the per-gallon standards in subpart C of this part.

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