

## 40 C.F.R. § 1090.930

---

### Reports by auditors.

---

- (a) Attest engagement reports required under subpart S of this part must be submitted by an independent auditor registered with EPA and associated with a company, or companies, through registration under subpart I of this part. Each attest engagement must clearly identify the company and compliance level (*e.g.*, facility), time period, and scope covered by the report. Attest engagement reports covered by this section include those required under this part, and under 40 CFR part 80, subpart M, beginning with the report due June 1, 2022.

This document is only available to subscribers. Please [log in](#) or [purchase access](#).

[Purchase Login](#)