
40 C.F.R. § 84.33

Auditing of recordkeeping and reporting.

- (a) Any person producing, importing, exporting, reclaiming, or recycling for fire suppression a regulated substance, as well as any person receiving application-specific allowances, must arrange for annual third-party auditing of reports submitted to EPA except for persons receiving application-specific allowances for mission-critical military end uses.
- (b) For producers, importers, and exporters, auditors must review the inputs the regulated entities used to develop quarterly and annual reports including:
- (1) The amount of production and consumption allowances allocated;
 - (2) The amount, timing, and parties to allowance transfers, and the associated documentation and offset amount;
 - (3) Records documenting the amount of regulated substances imported, exported, produced, and destroyed, transformed, or sent to another entity for such purpose;
 - (4) Records documenting any application-specific allowances allocated or conferred from other companies, including the amounts of allowances conferred, regulated substances purchased and/or sold, the specific application for which the regulated substances were provided, and the names, telephone numbers, and email addresses for contact persons for the recipient companies;
 - (5) The date and the port from which regulated substances were imported or exported;
 - (6) A copy of the bill of lading and the invoice indicating the quantity of regulated substances imported or exported;
 - (7) Relevant Harmonized Tariff Schedule codes;
 - (8) The number and type of railcars, ISO tanks, individual cylinders, drums, small cans, or other containers used to store and transport regulated substances;

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