

Introduction

This document provides an example of how a final Agreed-Upon Procedures (AUP) report could look and can be used as a template for CPAs in completing their final AUP report. The agreed-upon procedures that a CPA would carry out are provided in the second column, with example findings provided in the third column. Note that this example AUP report aligns with the EPA's suggested illustrative procedures. The example findings in this document are provided to demonstrate the language the EPA would expect to see in findings and do not represent the full range of findings possible. The values given are for illustrative purposes only.

Procedures have been assigned unique identifiers to help the EPA ensure that all correct procedures are all carried out. We ask that CPAs use the procedure identifiers (procedure ID in the table below) outlined in the suggested illustrative procedures below in their AUP reports so we can ensure all necessary procedures are carried out (e.g., S1-AT A. would correspond to the first procedure). Failure to do so may lead to the EPA contacting your client or firm to determine if procedures were carried out in alignment with regulations. If there are questions as to what activities are applicable to a regulated entity, please contact the EPA at HFCAallocation@epa.gov.

The EPA requests that any tables be attached in an excel appendix with sheets labeled. An example appendix excel can be found on the EPA's [Reporting and Recordkeeping Resources](#) page of the "Protecting Our Climate by Reducing Use of HFCs" web area on the EPA's website. The EPA encourages CPAs to provide as much context on variances as possible to decrease the need for follow-up (i.e., provide direction and magnitude of variances for quantities, list missing records). A regulated entity may review the final AUP report before it is submitted but may not change any procedures or findings. However, the EPA encourage CPAs to get context from the auditee on variances and the entity's plans to address the variance to include in the report.

Procedure ID	Agreed-Upon Procedures	Example Findings
S1-AT	<p>A. Obtain a written representation from a responsible corporate officer that outlines the activities the regulated entity engaged in during the compliance period (e.g., production, import, export, destruction, transformation, reclamation, fire suppression recycling, application-specific allowance holders and requesters).</p> <p>B. Obtain from the regulated entity a list of reports submitted to the EPA under 40 CFR part 84, subpart A during the compliance period along with copies of such reports (e.g, HFC Producer/Importer/Exporter/Reclamation/FireSuppression Recycling Quarterly Reports, HFC Application-Specific Allowance Holder Biannual Reports, Importer of Record Reports, HFC Request for Additional Consumption Allowances Reports, Petition to Import Virgin HFCs for Transformation or Destruction, Petition to Import Used HFCs for Destruction, HFC Transshipment Notifications,</p>	<p>S1-AT.A: We obtained a written representation from a responsible corporate officer indicating that the regulated entity produced, imported, and held application-specific allowances during the compliance period.</p> <p>S1-AT.B: We obtained a listing of the reports submitted to the EPA during the compliance period. Please refer to Table S1AT_B in the Appendix Tables Excel file for the listing of the reports.</p> <p>S1-AT.B.i: We obtained a written representation from a</p>

	<p>other Reporting Forms as listed in the EPA's HFC Allocation Program Reporting and Recordkeeping Resources webpage.</p> <p>i. Obtain written representation from a responsible corporate officer that all reports submitted to the EPA for the prior calendar year are complete and accurate.</p> <p>C. Obtain the data reported in all sections of each HFC Producer Quarterly Report, HFC Importer Quarterly Report, HFC Exporter Quarterly Report, HFC Application-Specific Allowance Holder Biannual Report, HFC Reclamation Quarterly Report, and Fire Suppression Recycling Quarterly Report submitted to the EPA by the regulated entity for the compliance period.</p>	<p>responsible corporate officer indicating that all reports submitted to the EPA for the prior calendar year were complete and accurate.</p> <p>S1-AT.C: We obtained the data from all four HFC Producer Quarterly Reports, all four HFC Importer Quarterly Reports, and both HFC Application-Specific Allowance Holder Biannual Reports for the compliance period.</p>
S2-AA	<p>A. Obtain the following:</p> <p>i. The EPA public notice of entities receiving production and consumption allowances that was issued by October 1 of the calendar year prior to the year of the compliance period.</p> <p>ii. Copies of the balance statements generated by the EPA and provided to the regulated entity.</p> <p>iii. Regulated entity's internal records tracking allowance balance(s).</p> <p>B. For each allowance type, compare the regulated entity's starting and ending balance of allowances in their internal records to what is stated in the balance statement for the compliance period. Report any variances.</p> <p>i. Report if the regulated entity exceeded their allocated allowances regardless of if the overage was reported to the EPA. Report the quantity of allowances they exceeded by.</p>	<p>S2-AA.A.i-iii: We obtained all records listed.</p> <p>S2-AA.B.: We compared the starting and ending balances of allowances in internal records to the balance statement issued by the EPA for production, consumption, and application-specific allowances during the compliance period, noting no variances.</p> <p>S2-AA.B.i: We compared the balance of allowances in internal records to what is stated in the balance statement, noting that the entity exceeded their consumption allowances by 5 MTEVe. This exceedance was reported to EPA by the regulated entity and was reflected in the fourth quarter importer quarterly report.</p>
S2-AT	<p>A. Obtain the regulated entity's listing of allowance transfers (i.e., sales and/or purchases or other such transfers of allowances) for the compliance period by type of allowance (e.g., production or consumption allowances).</p> <p>B. For each allowance transfer:</p> <p>i. Obtain the following:</p> <p>1. Copies of the HFC Inter-Company Transfers Report submitted to the EPA by the regulated entity (only available for transferers)</p>	<p>S2-AT.A: We obtained a listing of allowance transfers to and from the regulated entity for the compliance period by type of allowance, noting that the regulated entity only transferred consumption allowances to another company during the compliance period.</p> <p>S2-AT.B.i.1-4: We obtained all records listed.</p>

	<p>2. Regulated entity's internal records (contracts, communications, and/or other records) supporting the transaction(s)</p> <p>3. Copy of the associated non-objection notice generated by the EPA and provided to the regulated entity in accordance with 40 CFR 84.19(a)(3)(i)</p> <p>4. The EPA allowance balance statement</p> <p>ii. Compare, where applicable, the following from the internal records, contracts, and/or communications to the HFC Inter- Company Transfers Report, non-objection notice, and balance statement. Report any variances:</p> <ol style="list-style-type: none"> 1. The type and quantity of allowances transferred 2. The transferer and transferee 3. The date of transfer 4. The total cost of the allowances transferred 5. Quantity of unexpended allowances held by the transferer 6. In the case of application-specific allowance transfers, the specific application for which allowances were transferred. 	<p>S2-AT.B.ii.1-2: No variances were identified.</p> <p>S2-AT.B.ii.3: The date of transfer for one transfer varied by two days between internal records and the balance statement. Refer to Table S2AT_B.ii.3 for detailed comparison. Regulated entity says they will adjust their internal records to match this date.</p> <p>S2-AT.B.ii.4-6: No variances were identified.</p>
S3-Pr	<p>A. Obtain the following:</p> <ol style="list-style-type: none"> i. Copies of all HFC Producer Quarterly Reports filed by the regulated entity for the compliance period. ii. Records required to be maintained consistent with 40 CFR 84.31(b)(3): <ol style="list-style-type: none"> 1. Dated records of the quantity (in kilograms) of each regulated substance produced at each facility; 2. Dated records of the quantity (in kilograms) of regulated substances produced for use in processes that result in their transformation, destruction, or as a process agent; 3. Dated records of the quantity (in kilograms) of regulated substances sold for use in processes that result in their transformation, destruction, or as a process agent; 4. Dated records of the quantity (in kilograms) of regulated substances produced by expending conferred application-specific allowances and quantity sold for use in each listed application; 	<p>S3-Pr.A.i: We obtained copies of all HFC Producer Quarterly Reports.</p> <p>S3-Pr.A.ii.1-13: We obtained all records listed.</p> <p>S3-Pr.B.i: No variances were identified.</p> <p>S3-Pr.B.ii: There were two instances where the production quantity varied between quarterly reports and internal records. The second quarter HFC Producer Quarterly Report listed a quantity of HFC-152a as 24 kg and internal records listed a quantity of 26 kg. The third quarter HFC Producer Quarterly Report listed a quantity of HFC-152a as 201 kg and internal records listed a quantity of 260 kg. Refer to Table S3Pr_B.ii for detailed comparison. Regulated entity plans to resubmit both</p>

	<p>5. Copies of invoices or receipts documenting sale of regulated substances for use in processes that result in their transformation, destruction, or as a process agent;</p> <p>6. Dated records of the quantity (in kilograms) of each regulated substance used at each facility as feedstocks or destroyed in the manufacture of a regulated substance or in the manufacture of any other substance, and any regulated substance introduced into the production process of the same regulated substance at each facility;</p> <p>7. Dated records of the quantity (in kilograms) of each regulated substance used at each facility as a process agent;</p> <p>8. Dated records identifying the quantity (in kilograms) of each coproduct and byproduct chemical that is not a regulated substance produced within each facility also producing one or more regulated substances;</p> <p>9. Dated records of the quantity (in kilograms) of raw materials and feedstock chemicals used at each facility for the production of regulated substances;</p> <p>10. Dated records of the shipments of each regulated substance produced at each plant;</p> <p>11. The quantity (in kilograms) of regulated substances, the date received, and names and addresses of the source of used materials containing regulated substances which are recycled or reclaimed at each plant;</p> <p>12. Records of the date, the regulated substance, and the estimated quantity of any spill or release of a regulated substance that equals or exceeds 100 pounds;</p> <p>13. The transformation verification in the case of transformation, or the destruction verification in the case of destruction, showing that the purchaser or recipient of a regulated substance, in the United States or in another foreign country, certifies the intent to either transform or destroy the regulated substance, or sell the regulated substance for transformation or destruction</p>	<p>quarterly reports to fix these quantity discrepancies.</p> <p>S3-Pr.B.iii-iv: No variances were identified.</p> <p>S3-Pr.B.v: We confirmed that production volumes include HFCs that were emitted during production.</p> <p>S3-Pr.C.i-iii: We obtained a written representation from a responsible corporate officer indicating that the regulated entity did not produce any HFCs for destruction during the compliance period.</p> <p>S3-Pr.D.i-iv: We obtained a written representation from a responsible corporate officer indicating that the regulated entity did not produce any HFC-23 during the compliance period.</p> <p>S3-Pr.E: We compared allowances expended in each quarter per regulated entity internal records to the allowances expended in the corresponding HFC Producer Quarterly Reports for each quarter, noting two variances. The second quarter HFC Producer Quarterly Report reported 0.3 MTEVe less than internal records. The third quarter HFC Producer Quarterly Report reported 7.3 MTEVe less than internal records. Refer to Table S3Pr_E for detailed comparison. Regulated entity plans to resubmit both quarterly reports to fix these discrepancies.</p>
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	<p>in cases when allowances were not expended;</p> <p>B. Compare data from the HFC Producer Quarterly Reports to the regulated entity's internal records required to be maintained consistent with 40 CFR 84.31(b)(3). Report any variances.</p> <ul style="list-style-type: none"> i. The date of production ii. The quantity (in kilograms) of HFCs produced iii. The type of HFCs produced iv. The intended use of the regulated substance (e.g., HFCs produced for consumption, transformation, destruction, use as a process agent, use as a feedstock, or sold/used in other processes) v. Confirm that production volumes include HFCs that were emitted during production <p>C. For HFCs produced for destruction:</p> <ul style="list-style-type: none"> i. Obtain the regulated entity's internal records detailing the method/technology of destruction as per the confirmation of destruction. ii. Confirm the regulated entity's documented method/technology of destruction per the confirmation of destruction is in agreement with the allowable methods described under 40 CFR 84.29 and compare it to the destruction requirements of 40 CFR 84.5(a)(3). iii. Compare the date the regulated HFC was produced per regulated entity internal records to the date it was destroyed per the confirmation of destruction. Report if the date of destruction was within the required window (30 days for on-site destruction, 120 days for off-site destruction) in accordance with 40 CFR 84.25(a)(3)(ii). <p>D. For producers of HFC-23:</p> <ul style="list-style-type: none"> i. Obtain written representation from a responsible corporate officer that annual facility-level data required under 40 CFR 84.31(b)(4)(iv) comply with the applicable requirements in 40 CFR part 98, subpart L or subpart OO. ii. Compare annual facility-level data on HFC-23 amounts of generation, capture, destruction, or emissions (in metric tons) to internal records required to be maintained under the applicable requirements in 40 CFR part 98, subpart L or subpart OO. Report any variances. iii. Compare internal records of the monitoring methods used to calculate emitted HFC-23 to the compliance options listed at 40 CFR 98.124. Report any variances. 	
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	<p>iv. Compare internal records of the calculation methods used to calculate emitted HFC-23 to the compliance options listed at 40 CFR 98.123. Report any variances.</p> <p>E. Compare allowances expended in each quarter per regulated entity internal records to the allowances expended in the corresponding HFC Producer Quarterly Reports for each quarter. Report any variances.</p>	
S4-Imp	<p>A. Obtain the following:</p> <ol style="list-style-type: none"> Copies of all HFC Importer Quarterly Reports filed by the regulated entity for the compliance period. Records required to be maintained consistent with 40 CFR 84.31(c)(2): <ol style="list-style-type: none"> The quantity (in kilograms) of each regulated substance imported, either alone or in mixtures, including the percentage of each mixture that consists of a regulated substance; The quantity (in kilograms) of used regulated substances imported for destruction under the process described in 40 CFR 84.25(b); The quantity (in kilograms) of regulated substances imported for use in processes resulting in their transformation or destruction; The quantity (in kilograms) of regulated substances imported and sold for use in processes that result in their transformation or destruction; The date on which the regulated substances were imported; The port of entry through which the regulated substances passed; The country from which the imported regulated substances were imported; The company that produced the imported regulated substances; The Harmonized Tariff Schedule codes for the regulated substances imported; The importer number for the shipment; A copy of the bill of lading for the import; The invoice for the import; The U.S. Customs entry number; Dated records documenting the sale or transfer of regulated substances for use in 	<p>S4-Imp.A.i: We obtained copies of all HFC Importer Quarterly Reports.</p> <p>S4-Imp.A.ii.1-15: We obtained all records listed.</p> <p>S4-Imp.A.iii.1-8: We obtained a written representation from a responsible corporate officer indicating that the regulated entity did not import any HFCs for destruction during the compliance period.</p> <p>S4-Imp.A.iv-vii: We obtained all records listed.</p> <p>S4-Imp.B.i: No variances in date were identified. Entity uses CBP ACE Cargo Manifest Query to obtain conveyance arrival date that is reported as date of import on importer quarterly reports.</p> <p>S4-Imp.B.ii-ix: No variances were identified.</p> <p>S4-Imp.C: We obtained a written representation from a responsible corporate officer indicating that the regulated entity did not import any heels during the compliance period.</p> <p>S4-Imp.D-E: We obtained a written representation from a responsible corporate officer indicating that the regulated entity did not import any HFCs for destruction or transformation during the compliance period.</p> <p>S4-Imp.F: No variances were identified.</p>

	<p>processes resulting in their transformation or destruction;</p> <p>15. Copies of transformation verifications or destruction verifications indicating that the regulated substances will be transformed or destroyed;</p> <p>iii. If HFCs were imported for destruction, records required to be maintained consistent with 40 CFR 84.31(c)(4):</p> <ol style="list-style-type: none"> 1. A copy of the petition to import for destruction; 2. The EPA non-objection notice; 3. A copy of the export license, export license application, or official communication from the appropriate government agency in the country of export; 4. An English translation of the document in paragraph (c)(4)(iii) of 40 CFR 84.31(c)(4); 5. U.S. Customs entry documents for the import that must include the Harmonized Tariff Schedule codes; 6. The date, amount (in kilograms), and name of the regulated substances sent for destruction, per shipment; 7. An invoice from the destruction facility verifying the shipment was received; and 8. Records from the destruction facility indicating that the substance has been destroyed. <p>iv. Data downloaded from Customs and Border Protection's (CBP) Automated Commercial Environment (ACE) to document imports. The records should document "Conveyance Arrival," which can be found in record identifier "WR5" or other similar reports such as an Automated Commercial Environment Cargo Manifest, In-Bond, or Entry Status Query.</p> <p>v. U.S. Customs Entry Forms (7501 or 3461 forms)</p> <p>vi. Dated records identifying the quantity of each regulated HFC transhipped.</p> <p>vii. Copies of any additional in-house records and/or databases containing import data.</p> <p>B. For the list of attributes below, compare the information from CBP to the data reported in the HFC Importer Quarterly Reports. Report any variances.</p> <ol style="list-style-type: none"> i. The date of import (i.e., the "Conveyance Arrival" date as documented in records downloaded from CBP); 	<p>S4-Imp.G: We confirmed that the regulated entity filed an importer of record report.</p> <p>S4-Imp.G.i-ii: No variances were identified.</p>
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	<ul style="list-style-type: none"> ii. The port from which the regulated HFCs were imported; iii. The Harmonized Tariff Schedule code under which the import or export was filed with Customs; iv. Source country; v. U.S. customs entry number; vi. Regulated HFC type; vii. Importer number for the shipment; viii. Quantity (in kilograms) of HFC or HFC blend imported, including the percentage of each blend that consists of a regulated HFC by HFC type; ix. Intended use <p>C. Confirm that imports of heels were reported on the HFC Importer Quarterly Report.</p> <p>D. For HFCs imported for destruction, confirm that each individual shipment authorized through a non-objection notice was used in a process resulting in its destruction within 120 days of import in compliance with 40 CFR 84.25(a)(3)(ii).</p> <p>E. For HFCs imported for destruction or transformation, compare the date of the non-objection notice issued by the EPA to the date the HFCs were imported into the United States. Report any variances.</p> <p>F. Compare allowances expended in each quarter per regulated entity internal records to the allowances expended in the corresponding HFC Importer Quarterly Reports for each quarter. Report any variances.</p> <p>G. If the entity imported in the calendar year, confirm they filed the importer of record report in accordance with 40 CFR 84.31(c)(9)(ii). Note if failure to file this report.</p> <ul style="list-style-type: none"> i. Compare the reported importer numbers in the imported of record report to the shipment importer numbers reported in the HFC Importer Quarterly Reports. ii. Compare the reported subsidiaries, commonly owned or majority owned entities, alternative names under which the entity does business, and identity of owners and percentage of ownership per company internal records to the information submitted in the Importer of Record Report. 	
S5-Exp	<p>A. Obtain the following:</p> <ul style="list-style-type: none"> i. Copies of all HFC Exporter Quarterly Reports filed by the regulated entity for the compliance period. ii. Regulated entity internal listing of exports detailing: <ul style="list-style-type: none"> 1. The quantity of each specific regulated substance exported, including the quantity of regulated substance that is used, reclaimed, or recycled; 	S5-Exp.A-C: We obtained a written representation from a responsible corporate officer indicating that the regulated entity did not export HFCs during the compliance period.

	<ol style="list-style-type: none"> 2. The date on which, and the port from which, the regulated substances were exported from the United States or its territories; 3. The country to which the regulated substances were exported; 4. The Harmonized Tariff Schedule codes for the regulated substances shipped; 5. Regulated HFC type. <ol style="list-style-type: none"> iii. Dated records identifying the quantity of used regulated HFCs exported for destruction iv. Dated records identifying the quantity of regulated HFCs exported for use in processes resulting in their transformation or destruction v. Dated records identifying the quantity of regulated HFCs exported and sold for use in processes that result in their transformation or destruction. vi. Bills of lading for each export vii. Invoices documenting the sale of the material to an entity outside the United States viii. Data downloaded from CBP's Automated Export System (AES) or a copy of the Electronic Export Information (EEI) document generated from AES ix. Copies of any additional in-house records and/or databases containing export data <p>B. Compare the following information from the regulated entity records of regulated HFCs exported to those reported in the HFC Exporter Quarterly Reports for each export. Report any variances.</p> <ol style="list-style-type: none"> i. The date of export; ii. The port from which the regulated HFCs were exported; iii. The Harmonized Tariff Schedule code under which the export was filed with Customs; iv. The country to which the regulated substances were exported; v. Regulated HFC type; vi. Quantity (in kilograms) of HFC or HFC blend exported, including the percentage of each blend that consists of a regulated HFC by HFC type; vii. Transaction type (e.g., new, used, reclaimed, recycled) viii. Intended use type (e.g., Exports for Use in a Process Resulting in Transformation or Destruction, Exports for Disposal by Destruction, Exports Sold for Use in a Process Resulting in Transformation or Destruction) ix. Confirm that exports of heels were reported on the HFC Exporter Quarterly Report. 	
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	<p>C. For any HFC Request for Additional Consumption Allowances (RACA) Reports filed by the regulated entity, compare the quantity exported listed on the RACA to the quantity listed in the corresponding quarterly exporter report. Report instances where the quantity listed on the RACA is higher than the quantity reported in the quarterly report.</p>	
S6-CA	<p>A. Obtain the regulated entity's listing of application-specific allowance conferrals for the compliance period.</p> <p>B. For each allowance conferral (to or from the entity) during the compliance period:</p> <ol style="list-style-type: none"> i. Obtain the following for the compliance period: <ol style="list-style-type: none"> 1. Copy of the HFC Conferral of Allowances Report submitted to the EPA by the regulated entity (this is only available to the conferrer) 2. Regulated entity internal records (contracts, communications, and/or other records) which support the details of each allowance conferral, as required to be maintained in accordance with 40 CFR 84.31(h)(6). 3. Certification from the conferrer and conferee stating that the regulated HFCs acquired using the conferred application-specific allowances will only be used for that specific application in accordance with 40 CFR 84.31(h)(4)(vi). 4. Copy of the associated confirmation notice generated by the EPA and provided to the regulated entity in accordance with 40 CFR 84.31(h)(5). 5. Copy of the balance statement generated by the EPA and provided to the regulated entity. 6. Dated records of the quantity of regulated substances produced or imported by expending conferred application-specific allowances (this is only available for the conferee). 7. Dated records of the quantity sold for use in each listed application. 8. Associated invoices and shipping documents for the sale and movement of physical regulated substances. 9. A list of the names, telephone numbers, and email addresses for contact persons for the recipient companies. 	<p>S6-CA.A-D: We obtained a written representation from a responsible corporate officer indicating that the regulated entity did not receive conferred application-specific allowances during the compliance period.</p>

	<p>10. Regulated entity's listing(s) of application-specific allowances expended for the compliance period by type of HFC and application.</p> <p>ii. Compare, where applicable, the following from the internal records, contracts, and/or communications to the certification, confirmation notice, and balance statement. Report any variances.</p> <ol style="list-style-type: none"> 1. The quantity of allowances conferred 2. The application for which allowances were conferred not listed on the balance statement 3. The conferrer and conferee 4. The date of conferral <p>D. For each sale, in accordance with 40 CFR 84.31(b)(3)(iv):</p> <p>i. Obtain the following information from management:</p> <ol style="list-style-type: none"> 1. The quantity and type of HFCs sold 2. The application for which the HFCs were sold 3. The date of sale 4. The name of the recipient company 5. The conferral data reported to the EPA and internal records, contracts, and/or communications that document the conferrals 6. The data reported in the HFC Producer Quarterly Reports and HFC Importer Quarterly Reports 7. Regulated entity's listing(s) of application-specific allowances expended for the compliance period by application <p>ii. Compare the information above to the following and report any variances.</p> <ol style="list-style-type: none"> 1. The data reported in Section 4 of the HFC Producer Quarterly Reports and/or HFC Importer Quarterly Reports; 2. Conferral confirmation notices 	
S7-St	<p>A. Obtain the following:</p> <p>i. Regulated entity internal listing detailing the number and types of containers used to store and transport the regulated HFCs during the compliance period.</p> <p>B. Report a summary of number and type of containers used for storage.</p> <p>C. Report a summary of number and type of containers used for transport.</p>	<p>S7-St.A.i: We obtained the companies internal documentation of containers used to store and transport HFCs during the compliance period.</p> <p>S7-St.B: See Table S7St_B in appendix excel for the number and type of containers used for storage.</p>

		S7-St.C: See Table S7St_C in appendix excel for the number and type of containers used for transport.
S7-In	<p>A. Obtain the following:</p> <ul style="list-style-type: none"> i. Copies of all HFC Producer Quarterly Reports, HFC Importer Quarterly Reports, and/or HFC Exporter Quarterly Reports filed by the regulated entity for the compliance period ii. Internal records documenting end-of-year inventory of each regulated HFC held onsite by the regulated entity or held under contract by another company for the regulated entity's use <p>B. Recalculate the end-of-year inventory for each regulated HFC based on the records.</p> <p>C. Compare the calculated quantities to the quantities reported in the fourth quarter HFC Producer Quarterly Report, HFC Importer Quarterly Report, and/or HFC Exporter Quarterly Report. Report any variances.</p>	<p>S7-In.A.i-ii: We obtained all records listed.</p> <p>S7-In.B: We recalculated end-of-year inventory using internal records (excel tracking inventory).</p> <p>S7-In.C.: We compared the calculated quantities to the quantities reported in the fourth quarter HFC Producer Quarterly Report and HFC Importer Quarterly Report. We noted that the fourth quarter HFC Importer Quarterly Report had a lower quantity of HFC-152a reported in inventory than internal records by 27.3 kg. Internal records documented a quantity of HFC-152a held in inventory of 149.6 kg, the fourth quarter HFC Importer Quarterly Report reported 122.3 kg. See Table S7In_C in appendix excel for a detailed comparison.</p>
S7-OR	<p>A. Obtain the following:</p> <ul style="list-style-type: none"> i. Copies of any Transshipment Notifications filed by the regulated entity for the compliance period ii. Copies of any petitions (e.g., Petition to Import Virgin HFCs for Transformation or Destruction, Petition to Import Used HFCs for Destruction) filed by the regulated entity for the compliance period <p>B. For each Transshipment Notification:</p> <ul style="list-style-type: none"> i. Compare all transshipments to those reported in the HFC Importer Quarterly and/or HFC Exporter Quarterly Reports. Report any variances. ii. Confirm all transshipment were exported from the United States within six months of its import. Report any variances. <p>C. For each Petition:</p> <ul style="list-style-type: none"> i. Compare the quantity of HFCs in the approved petition to the quantity imported in the HFC Importer Quarterly Reports. Report variances where the quantity in the quarterly report exceeds the approved petition amount. 	<p>S7-OR.A-C: We obtained a written representation from a responsible corporate officer indicating that the regulated entity did not file any Transshipment Notifications or Petitions during the compliance period.</p>

<p>S8-AppSpC</p>	<p>A. Obtain the regulated entity's listing of application-specific allowance conferrals for the compliance period.</p> <p>B. For each allowance conferral (to or from the entity) during the compliance period:</p> <ul style="list-style-type: none"> i. Obtain the following: <ul style="list-style-type: none"> 1. Copy of the HFC Conferral of Allowances Report submitted to the EPA by the regulated entity (this is only available to the conferrer). 2. Regulated entity internal records (contracts, communications, and/or other records) which support the details of each allowance conferral, as required to be maintained in accordance with 40 CFR 84.31(h)(6). <ul style="list-style-type: none"> a. Associated invoices and shipping documents for the sale and movement of physical regulated substances 3. Certification from the conferrer and conferee stating that the regulated HFCs acquired using the conferred application-specific allowances will only be used for that specific application in accordance with 40 CFR 84.31(h)(4)(vi). 4. Copy of the associated confirmation notice generated by the EPA and provided to the regulated entity in accordance with 40 CFR 84.31(h)(5). 5. Copy of the balance statement generated by the EPA and provided to the regulated entity. ii. Compare, where applicable, the following from the internal records, contracts, and/or communications to the certification, confirmation notice, and balance statement. Report any variances. <ul style="list-style-type: none"> 1. The quantity of allowances conferred 2. The application for which allowances were conferred 3. The conferrer and conferee 4. The date of conferral <p>C. For all HFCs purchased for application-specific uses by conferring allowances during the compliance period:</p> <ul style="list-style-type: none"> i. Obtain the following: <ul style="list-style-type: none"> 1. Invoices and order records related to the purchase of regulated substances 	<p>S8-AppSpC.A-C: We obtained a written representation from a responsible corporate officer indicating that the regulated entity did not confer or receive conferred application-specific allowances during the compliance period.</p>
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	<ol style="list-style-type: none"> 2. A list of the names, telephone numbers, and email addresses for contact persons for the recipient companies 3. Records documenting how regulated substances acquired with application-specific allowances were used <p>ii. Compare the following from the internal records and invoices to the data reported in Section 3 of the HFC Application-Specific Allowance Holder Biannual Reports and the HFC Conferral of Allowances Reports. Report any variances.</p> <ol style="list-style-type: none"> 1. The quantity and type of HFCs purchased 2. The application for which the HFCs were purchased 3. The name of the company from which HFCs were purchased 4. The date of purchase 	
S8-AppSpP	<p>A. For each purchase of HFCs for application-specific uses without expending application-specific allowances during the compliance period:</p> <p>i. Obtain the following:</p> <ol style="list-style-type: none"> 1. Invoices and order records related to the purchase of regulated substances 2. If purchased through a sale or conveyance (i.e., material that was purchased from another entity that acquired the regulated substances by expending application-specific allowances), obtain a copy of the letter submitted to the EPA by the regulated entity stating that it concurs with the terms of the sale or conveyance as requested by the application-specific seller. 3. Copies of additional in-house records documenting the total amount of regulated HFCs purchased for the application-specific end use from the regulated entity's data systems <p>ii. Compare the following from the internal records and invoices to the data reported in Section 2 of the HFC Application-Specific Allowance Holder Biannual Reports. Report any variances.</p> <ol style="list-style-type: none"> 1. The quantity and type of HFCs purchased 2. The application for which the HFCs were purchased 3. The date of purchase 	<p>S8-AppSpP.A.i.1-3: We obtained all records listed. We obtained a written representation from a responsible corporate officer indicating that HFCs were not purchased through a sale or conveyance so did not obtain records in S8-AppSpP.A.i.2.</p> <p>S8-AppSpP.A.ii.1-3: No variances were identified.</p>
S8-AppSpHP	<p>A. For each historic purchase of HFCs for application-specific uses by a first-time application-specific allowance holder or</p>	<p>S8-AppSpHP.A: We obtained a written representation from a responsible corporate officer</p>

	<p>entity that did not receive allowances in the year prior to the compliance period:</p> <ul style="list-style-type: none"> i. Obtain the following: <ul style="list-style-type: none"> 1. Invoices and order records related to the purchase of regulated substances over the three-year period preceding the regulated entity's request for application-specific allowances 2. Copies of additional in-house records from the regulated entity's data systems ii. Compare the following from the internal records and invoices to the data reported in Section 7 of the HFC Application-Specific Allowance Holder Biannual Reports the January 1 – June 30 reporting period. Report any variances. <ul style="list-style-type: none"> 1. The quantity and type of HFCs purchased 2. The application for which the HFCs were purchased 3. The date of purchase 4. The name of the company from which HFCs were purchased 	<p>indicating that the regulated entity was not a first-time application-specific allowance holder or entity that did not receive allowances in the year prior to the compliance period.</p>
S8-AppSpSC	<p>A. For each sale or conveyance of HFCs for application-specific uses during the compliance period:</p> <ul style="list-style-type: none"> i. Obtain the following: <ul style="list-style-type: none"> 1. Invoices and order records related to the sale of regulated substances 2. Copy of the HFC Sale or Conveyance Report submitted to the EPA by the regulated entity 3. Copy of the associated non-objection notice generated by the EPA and provided to the regulated entity 4. Regulated entity's internal records documenting the expenditure or conferral of application-specific allowances to originally acquire the material. ii. Compare the following from the internal records and invoices to the data reported in the HFC Sale or Conveyance Reports Report any variances. <ul style="list-style-type: none"> 1. The quantity and type of HFCs originally purchased 2. The application for which the HFCs were originally purchased 3. The date of original purchase 4. The quantity and type of HFCs sold 5. The application for which the HFCs were sold 6. The date of sale 	<p>S8-AppSpSC.A: We obtained a written representation from a responsible corporate officer indicating that no HFCs were sold or conveyed for application-specific uses during the compliance period.</p>

	<p>7. The name of the recipient company</p> <p>8. Internal records, contracts, and/or communications that document the conferrals</p>	
S8-AppSpln	<p>A. Obtain the following:</p> <ul style="list-style-type: none"> i. Copies of HFC Application-Specific Allowance Holder Biannual Reports filed by the regulated entity for the compliance period ii. Internal records documenting end-of-year inventory of each regulated HFC held onsite by the regulated entity or held under contract by another company for the regulated entity's use. <p>Recalculate the end-of-year inventory using internal records and compare to reported December 31 inventory for each regulated HFC. Report any variances.</p>	<p>S8-AppSpln.A.i-ii: We obtained all records listed.</p> <p>S8-AppSpln.B: We recalculated the end-of-year inventory using internal records and compared to the reported December 31 inventory for each regulated HFC. No variances were identified.</p>
S9-RecFSSR	<p>A. Obtain the following:</p> <ul style="list-style-type: none"> i. Copies of all HFC Reclamation Quarterly Reports and HFC Fire Suppressant Recycling Quarterly Reports filed by the regulated entity for the compliance period ii. The regulated entity's listing of HFCs received for reclamation or recycling during the compliance period. <p>B. For each HFC received, obtain the following:</p> <ul style="list-style-type: none"> i. Names and addresses of persons sending the regulated entity HFCs for reclamation or recycling ii. The date that the HFCs were received iii. The type of HFC sent to the regulated entity for reclamation or recycling iv. The quantity of the HFC (the combined mass of regulated HFC and contaminants) sent to the regulated entity for reclamation or recycling <p>C. Select a random sample (5 percent or 10 individual transactions, whichever is higher) of the total HFCs received for reclamation or recycling during the compliance period. Report the specific sampling procedures performed.</p> <p>D. For each sample selected, compare the following information in regulated entity internal records to the date provided in the HFC Reclamation Quarterly Reports and HFC Fire Suppressant Recycling Quarterly Reports. Report any variances.</p> <ul style="list-style-type: none"> i. The quantity of the HFC, measured in the combined mass of refrigerant and contaminants, sent to the regulated entity for reclamation or recycling. ii. The type of regulated HFC sent to the regulated entity for reclamation or recycling. 	<p>S9-RecFSSR.A-D: We obtained a written representation from a responsible corporate officer indicating that the regulated entity did not reclaim or recycle HFCs during the compliance period.</p>

S9- RecFSR	<p>A. Obtain the regulated entity's listing of HFCs reclaimed or recycled during the compliance period, including the quantity reclaimed or recycled.</p> <p>Compare the quantity reclaimed or recycled for each HFC to the HFC Reclamation Quarterly Reports and HFC Fire Suppressant Recycling Quarterly Reports. Report any variances.</p>	S9-RecFSR.A-B: We obtained a written representation from a responsible corporate officer indicating that the regulated entity did not reclaim or recycle HFCs during the compliance period.
S9- RecFSOR	<p>A. Obtain the following:</p> <ul style="list-style-type: none"> i. Copies of the fourth quarter HFC Reclaimer Quarterly Report and/or HFC Fire Suppressant Recycler Quarterly Report filed by the regulated entity for the compliance period with end-of-year inventory information in accordance with 84.31(i)(3) and 84.31(j)(2). ii. Regulated entity's internal records documenting end-of-year inventory of each regulated HFC held onsite by the regulated entity, broken out by recovered, recycled, and virgin material <p>B. Recalculate the end-of-year inventory for each regulated HFC based on the records.</p> <p>C. Compare the calculated quantities to the quantities reported in the fourth quarter HFC Reclaimer Quarterly Report and/or HFC Fire Suppressant Recycler Quarterly Report. Report any variances.</p>	S9-RecFSOR.A-C: We obtained a written representation from a responsible corporate officer indicating that the regulated entity did not reclaim or recycle HFCs during the compliance period.
S10-BT	<p>A. Obtain a written representation from a responsible corporate officer noting if the regulated entity was subject to batch testing requirements (e.g., import, production, reclaim, etc.). If the regulated entity was exempt from batch testing requirements, the regulated entity should provide an explanation as to why the requirements do not apply.</p> <p>B. Obtain the regulated entity's internal listing of all tested batches of regulated HFCs packaged for sale or distribution during the compliance period by activity type.</p> <p>C. For each activity type that requires batch testing (e.g., production, import, export, reclamation, recycling):</p> <ul style="list-style-type: none"> i. Select a random sample (5 percent or 10 results, whichever is higher) of batch testing results. Report the specific sampling procedures performed. ii. For activity that occurred October 1, 2024, and later, confirm that the laboratory that conducted batch testing met laboratory certification/accreditation/recognition requirements referenced in the definition of "Laboratory testing" in 40 CFR 84.3. <p>D. For each sample selected:</p> <ul style="list-style-type: none"> i. Obtain dated records of the detailed batch testing results, including instrument calibration, sample 	<p>S10-BT.A: We obtained a written representation from a responsible corporate officer indicating that the regulated entity was subject to batch testing requirements as a producer and an importer.</p> <p>S10-BT.B: We obtained the regulated entity's internal listing of all tested batches of regulated HFCs packaged for sale or distribution during the compliance period by activity type.</p> <p>S10-BT.C.i: A sample of 10 batch testing results was selected for production activity. A sample of 5% of batch testing results was selected for import activity.</p> <p>S10-BT.C.ii: We obtained written representation from a responsible corporate officer that the laboratory that conducted batch testing met</p>

	<p>testing data files, audit trail files, and results summaries of both, sample test results and quality control test results in accordance with 40 CFR 84.31(b)(3)(xi), 40 CFR 84.31(c)(2)(xviii), 40 CFR 84.31(d)(2)(i), 40 CFR 84.31(i)(4)(i), and 40 CFR 84.31(j)(3)(ii).</p> <p>ii. Compare the composition of the regulated HFCs reported per the detailed batch testing results to the nominal composition of the containers as demonstrated by available records and the data reported in the HFC Producer, HFC Importer, HFC Exporter, HFC Reclamation, Fire Suppression Recycling Quarterly Reports to confirm that the composition of the regulated substances match the data reported to the EPA.</p> <p>iii. For regulated substances to be used as refrigerants, report if the testing results showed the HFCs or HFC blends did not meet the required specifications prescribed in 40 CFR 84.5(i)(3)(ii).</p>	<p>qualifications referenced in the definition of "Laboratory testing" in 40 CFR 84.3. The laboratory was certified under the AHRI Refrigerant Testing Laboratory Certification Program.</p> <p>S10-BT.D.i: We obtained all records listed.</p> <p>S10-BT.D.ii: No variances were identified.</p> <p>S10-BT.D.iii: No variances were identified.</p>
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