

## 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 could carry out are provided in the third column, with example findings provided in the fourth 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 [HFCAllocation@epa.gov](mailto:HFCAllocation@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. A regulated entity may request their CPA perform additional procedures to confirm information reported to the EPA and/or provide records that would address discrepancies identified. The EPA encourages CPAs to get context from the auditee on variances and the entity’s plans to address the variance to include in the report. This can be included in the final AUP report under findings as a “management response”. The EPA will consider these notes during its review of the CPA’s final report.

## Section 1: Activity Type

The procedures in this section apply to all entities and activity types.

Regulatory Citation	Procedure ID	Agreed-Upon Procedures (EPA’s Suggested Illustrative Procedures)	Example Findings
84.33(b) – For producers, importers, and exporters, auditors must review the inputs the regulated	S1-AT	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., <a href="#">production</a> , <a href="#">import</a> , <a href="#">export</a> , <a href="#">destruction</a> ,	S1-AT.A: We obtained a written representation from a responsible corporate officer indicating that the regulated entity produced, imported,

40 CFR 84.33 Phasedown of Hydrofluorocarbons: Auditing of Recordkeeping and Reporting

<p>entities used to develop quarterly and annual reports</p> <p>84.33(b)(11) – All other reports submitted to the EPA under this subpart (<i>producers, importers, and exporters</i>)</p> <p>84.33(c)(6) – All other reports submitted to EPA under this subpart (<i>application-specific allowance holders</i>)</p> <p>84.33(d)(4) – All other reports submitted to EPA under this subpart (<i>reclaimers and fire suppressant recyclers</i>)</p> <p>84.33(f)(2) – Attest that the company submitted all required reports to the Agency or specify which reports are missing and provide an assessment on whether missing reports should have been submitted</p> <p>84.33(f)(3) – Obtain a signed statement from a</p>		<p><a href="#">transformation</a>, <a href="#">reclamation</a>, <a href="#">fire suppression recycling</a>, <a href="#">application-specific allowance</a> holders and requesters).</p> <p>B. Obtain from the regulated entity copies of reports submitted to the EPA under <a href="#">40 CFR part 84, subpart A</a> during the compliance period (e.g., HFC Producer/Importer/Exporter/Reclamation/Fire Suppression 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, other Reporting Forms as listed in the EPA’s <a href="#">HFC Allocation Program Reporting and Recordkeeping Resources webpage</a>). Report as a finding a list of the report copies received from the regulated entity and the date of submission for those reports.</p> <p>i. Obtain written representation from a responsible corporate officer that all reports submitted to the EPA for the prior compliance year are complete and accurate.</p> <p>C. Report as a finding any conversion factors (e.g., pounds to kilograms) used by the regulated entity that are relevant to recalculations done for the purposes of this report. The conversion factors reported should have the same number of decimal places as the conversion factors used by the regulated entity.</p>	<p>and held application-specific allowances during the compliance period.</p> <p>S1-AT.B: We obtained copies of all 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 and their submission dates. A full list of all records reviewed can be found in the Appendix Excel file.</p> <p>S1-AT.B.i: We obtained a written representation from a 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: The regulated entity used a conversion factor of .4536 to convert pounds to kilograms for reporting purposes.</p>
---	--	---	--

responsible corporate officer that all reports submitted to the EPA for the prior calendar year are complete and accurate			
---	--	--	--

## Section 2: Allowance Allocations and Transfers

The procedures in this section apply to entities who are allowance holders (i.e., producers, importers, and application-specific allowance holders).

Regulatory Citation	Procedure ID	Agreed-Upon Procedures (EPA's Suggested Illustrative Procedures)	Example Findings
<p>84.33(b)(1) – The amount of production and consumption allowances allocated (<i>producers, importers, and exporters</i>)</p> <p>84.33(c)(1) – Records documenting the amount of application-specific allowances allocated (<i>application-specific allowance holders</i>)</p>	S2-AA	<p>Allowances Allocated</p> <p>A. Obtain the following:</p> <ul style="list-style-type: none"> <li>i. The EPA <a href="#">public notice</a> of entities receiving allowances (e.g., <a href="#">application-specific</a>, <a href="#">production</a>, <a href="#">consumption</a>) that was issued by October 1 of the calendar year prior to the year of the compliance period (use available allowances adjusted for administrative consequences in Tables 8 and 9).</li> <li>ii. Copies of the balance statements generated by the EPA and provided to the regulated entity.</li> <li>iii. Regulated entity's internal records tracking allowance balance(s).</li> </ul> <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> <ul style="list-style-type: none"> <li>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.</li> </ul>	<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 (filename: 2025_allowance_balance.xlsx) 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 (filename: 2025_allowance_balance.xlsx) 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>

40 CFR 84.33 Phasedown of Hydrofluorocarbons: Auditing of Recordkeeping and Reporting

<p>84.33(b)(2) – The amount, timing, and parties to allowance transfers, and the associated documentation and offset amount (<i>producers, importers, and exporters</i>)</p> <p>84.33(c)(2) – The amount, timing, and parties to allowance transfers, and the associated documentation and offset amount (<i>application-specific allowance holders</i>)</p>	S2-AT	<p>Allowance Transfers</p> <p>A. Obtain the regulated entity’s listing of allowance <a href="#">transfers</a> (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> <ol style="list-style-type: none"> <li>1. Copies of the HFC Inter-Company Transfers Report submitted to the EPA by the regulated entity (only available for transferers)</li> <li>2. Regulated entity’s internal records (contracts, communications, and/or other records) supporting the transaction(s)</li> <li>3. Copy of the associated <a href="#">non-objection notice</a> generated by the EPA and provided to the regulated entity in accordance with <a href="#">40 CFR 84.19(a)(3)(i)</a></li> <li>4. The EPA allowance balance statement</li> </ol> <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"> <li>1. The type and quantity of allowances transferred</li> <li>2. The transferer and transferee</li> <li>3. The date of transfer</li> <li>4. The total cost of the allowances transferred</li> <li>5. Quantity of unexpended allowances held by the transferer</li> <li>6. In the case of application-specific allowance transfers, the specific application for which allowances were transferred.</li> </ol>	<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>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 (filename: 2025_allowance_balance.xlsx) 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>
--	-------	--	---

**Section 3: Producers**

The procedures in this section apply to entities that produced regulated substances.

Regulatory Citation	Procedure ID	Agreed-Upon Procedures (EPA's Suggested Illustrative Procedures)	Example Findings
<p>84.33(b) – For producers, importers, and exporters, auditors must review the inputs the regulated entities used to develop quarterly and annual reports</p> <p>84.33(b)(3) – Records documenting the amount of regulated substances imported, exported, produced, and destroyed, transformed, or sent to another entity for such purpose</p>	S3-Pr	<p>For Producers of <a href="#">regulated substances</a>:</p> <p>A. Obtain the following:</p> <ol style="list-style-type: none"> <li>Copies of all HFC Producer Quarterly Reports filed by the regulated entity for the compliance period.</li> <li>Records required to be maintained consistent with <a href="#">40 CFR 84.31(b)(3)</a>: <ol style="list-style-type: none"> <li>Dated records of the quantity (in kilograms) of each regulated substance produced at each <a href="#">facility</a>;</li> <li>Dated records of the quantity (in kilograms) of regulated substances produced for use in processes that result in their <a href="#">transformation</a>, <a href="#">destruction</a>, or as a <a href="#">process agent</a>;</li> <li>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;</li> <li>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;</li> <li>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;</li> <li>Dated records of the quantity (in kilograms) of each regulated substance used at each facility as feedstocks or destroyed in the manufacture of a</li> </ol> </li> </ol>	<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 (filename: production_values.xlsx). 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 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>

40 CFR 84.33 Phasedown of Hydrofluorocarbons: Auditing of Recordkeeping and Reporting

		<p>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 <a href="#">foreign country</a>, certifies the intent to either transform or destroy the regulated substance, or sell the regulated substance for</p>	<p>S3-Pr.D: We compared allowances expended in each quarter per regulated entity internal records (filenames: production_values.xlsx, 2025_allowance_balance.xlsx) 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>
--	--	---	---

		<p>transformation or destruction 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 <a href="#">40 CFR 84.31(b)(3)</a>. Report any variances.</p> <ul style="list-style-type: none"> <li>i. The date of production</li> <li>ii. The quantity (in kilograms) of HFCs produced</li> <li>iii. The type of HFCs produced</li> <li>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)</li> <li>v. Confirm whether production volumes include HFCs that were emitted during production (e.g., HFC-23)</li> </ul> <p>C. For HFCs produced for destruction:</p> <ul style="list-style-type: none"> <li>i. Obtain the regulated entity's internal records detailing the method/technology of destruction as per the confirmation of destruction.</li> <li>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 <a href="#">40 CFR 84.29</a> and compare it to the destruction requirements of <a href="#">40 CFR 84.5(a)(3)</a>.</li> <li>iii. Compare the date the regulated substance 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 <a href="#">40 CFR 84.5(a)(3)</a>.</li> </ul> <p>D. Compare allowances <a href="#">expended</a> 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>	
--	--	--	--

**Section 4: Importers**

The procedures in this section apply to entities that imported regulated substances.

Regulatory Citation	Procedure ID	Agreed-Upon Procedures (EPA's Suggested Illustrative Procedures)	Example Findings
<p>84.33(b) – For producers, importers, and exporters, auditors must review the inputs the regulated entities used to develop quarterly and annual reports</p> <p>84.33(b)(3) – Records documenting the amount of regulated substances imported, exported, produced, and destroyed, transformed, or sent to another entity for such purpose</p> <p>84.33(b)(5) – The date and the port from which regulated substances were imported or exported</p> <p>84.33(b)(6) – A copy of the bill of lading and the invoice indicating the</p>	S4-Imp	<p>For <a href="#">importers</a> of regulated substances:</p> <p>A. Obtain the following:</p> <ol style="list-style-type: none"> <li>Copies of all HFC Importer Quarterly Reports filed by the regulated entity for the compliance period.</li> <li>Records required to be maintained consistent with <a href="#">40 CFR 84.31(c)(2)</a>: <ol style="list-style-type: none"> <li>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;</li> <li>The quantity (in kilograms) of used regulated substances imported for destruction under the process described in <a href="#">40 CFR 84.25(b)</a>;</li> <li>The quantity (in kilograms) of regulated substances imported for use in processes resulting in their transformation or destruction;</li> <li>The quantity (in kilograms) of regulated substances imported and sold for use in processes that result in their transformation or destruction;</li> <li>The date on which the regulated substances were imported;</li> <li>The port of entry through which the regulated substances passed;</li> <li>The country from which the imported regulated substances were imported;</li> </ol> </li> </ol>	<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-viii: 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>

40 CFR 84.33 Phasedown of Hydrofluorocarbons: Auditing of Recordkeeping and Reporting

<p>quantity of regulated substances imported or exported</p> <p>84.33(b)(7) – Relevant Harmonized Tariff Schedule (HTS) codes</p>		<ol style="list-style-type: none"> <li>8. The company that produced the imported regulated substances;</li> <li>9. The Harmonized Tariff Schedule codes for the regulated substances imported;</li> <li>10. The importer number for the shipment;</li> <li>11. A copy of the bill of lading for the import;</li> <li>12. The invoice for the import;</li> <li>13. The U.S. Customs entry number;</li> <li>14. Dated records documenting the sale or transfer of regulated substances for use in processes resulting in their transformation or destruction;</li> <li>15. Copies of transformation verifications or destruction verifications indicating that the regulated substances will be transformed or destroyed;</li> </ol> <p>iii. If HFCs were imported for destruction, records required to be maintained consistent with <a href="#">40 CFR 84.31(c)(4)</a>:</p> <ol style="list-style-type: none"> <li>1. A copy of the petition to import for destruction;</li> <li>2. The EPA non-objection notice;</li> <li>3. A copy of the export license, export license application, or official communication from the appropriate government agency in the country of export;</li> <li>4. An English translation of the document in <a href="#">paragraph (c)(4)(iii)</a> of <a href="#">40 CFR 84.31(c)(4)</a>;</li> <li>5. U.S. Customs entry documents for the import that must include the Harmonized Tariff Schedule codes;</li> <li>6. The date, amount (in kilograms), and name of the regulated substances sent for destruction, per shipment;</li> <li>7. An invoice from the destruction facility verifying the shipment was received; and</li> <li>8. Records from the destruction facility indicating that the substance has been destroyed.</li> </ol>	<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>
---	--	--	---

40 CFR 84.33 Phasedown of Hydrofluorocarbons: Auditing of Recordkeeping and Reporting

		<ul style="list-style-type: none"> <li>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.</li> <li>v. U.S. Customs Entry Forms (7501 or 3461 forms)</li> <li>vi. Dated records identifying the quantity of each regulated substance transhipped.</li> <li>vii. Copies of any additional in-house records and/or databases containing import data.</li> </ul> <p>B. For the list of attributes below, compare the information from internal records (e.g., invoices, Bills of Lading) to the data reported in the HFC Importer Quarterly Reports. Report any variances.</p> <ul style="list-style-type: none"> <li>i. The date of import (i.e., the "Conveyance Arrival" date as documented in records downloaded from CBP);</li> <li>ii. The port from which the regulated substances were imported;</li> <li>iii. The Harmonized Tariff Schedule code under which the import or export was filed with Customs;</li> <li>iv. Source country;</li> <li>v. U.S. customs entry number;</li> <li>vi. Type of HFC;</li> <li>vii. Importer number for the shipment;</li> <li>viii. Quantity (in kilograms) of HFC or HFC blend imported, including the percentage of each blend that consists of a regulated substance by HFC type;</li> </ul> <p>C. Confirm if regulated entity imported heels and that imports of <a href="#">heels</a> were reported on the HFC Importer Quarterly Report.</p> <p>D. For HFCs imported for destruction, confirm that each <a href="#">individual shipment</a> authorized through a non-objection notice was used in a process resulting in its destruction within 120 days of import in compliance with <a href="#">40 CFR 84.25(a)(3)(ii)</a>.</p>	
--	--	---	--

## 40 CFR 84.33 Phasedown of Hydrofluorocarbons: Auditing of Recordkeeping and Reporting

		<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 <a href="#">40 CFR 84.31(c)(9)(ii)</a>. Note if failure to file this report.</p> <p>i. Compare the reported importer numbers in the imported of record report to the shipment importer numbers reported in the HFC Importer Quarterly Reports.</p> <p>ii. Compare the reported subsidiaries, <a href="#">commonly owned</a> or <a href="#">majority owned</a> 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.</p>	
--	--	---	--

### Section 5: Exporters

The procedures in this section apply to entities that exported regulated substances.

Regulatory Citation	Procedure ID	Agreed-Upon Procedures (EPA's Suggested Illustrative Procedures)	Example Findings
84.33(b) – For producers, importers, and exporters, auditors must review the inputs the regulated entities used to develop	S5-Exp	<p>For <a href="#">exporters</a> of regulated substances:</p> <p>A. Obtain the following:</p> <p>i. Copies of all HFC Exporter Quarterly Reports filed by the regulated entity for the compliance period</p> <p>ii. Regulated entity internal listing of exports detailing:</p>	S5-Exp.A-B: We obtained a written representation from a responsible corporate officer indicating that the regulated entity did not export HFCs during the compliance period.

40 CFR 84.33 Phasedown of Hydrofluorocarbons: Auditing of Recordkeeping and Reporting

<p>quarterly and annual reports</p> <p>84.33(b)(3) – Records documenting the amount of regulated substances imported, exported, produced, and destroyed, transformed, or sent to another entity for such purpose</p> <p>84.33(b)(5) – The date and the port from which regulated substances were imported or exported</p> <p>84.33(b)(6) – A copy of the bill of lading and the invoice indicating the quantity of regulated substances imported or exported</p> <p>84.33(b)(7) – Relevant Harmonized Tariff Schedule codes</p>		<ol style="list-style-type: none"> <li>1. The quantity of each specific regulated substance exported, including the quantity of regulated substance that is used, reclaimed, or recycled</li> <li>2. The date on which, and the port from which, the regulated substances were exported from the United States or its territories</li> <li>3. The country to which the regulated substances were exported</li> <li>4. The Harmonized Tariff Schedule codes for the regulated substances shipped</li> <li>5. Type of HFC</li> </ol> <ol style="list-style-type: none"> <li>iii. Dated records identifying the quantity of used regulated substances exported for destruction</li> <li>iv. Dated records identifying the quantity of regulated substances exported for use in processes resulting in their transformation or destruction</li> <li>v. Dated records identifying the quantity of regulated substances exported and sold for use in processes that result in their transformation or destruction.</li> <li>vi. Bills of lading for each export</li> <li>vii. Invoices documenting the sale of the material to an entity outside the United States</li> <li>viii. Data downloaded from CBP’s Automated Export System (AES) or a copy of the Electronic Export Information (EEI) document generated from AES</li> <li>ix. Copies of any additional in-house records and/or databases containing export data</li> </ol> <p>B. Compare the following information from internal records to the data reported in the HFC Exporter Quarterly Reports. Report any variances.</p> <ol style="list-style-type: none"> <li>i. The date of export;</li> <li>ii. The port from which the regulated substances were exported;</li> <li>iii. The Harmonized Tariff Schedule code under which the export was filed with Customs;</li> </ol>	
---	--	--	--

## 40 CFR 84.33 Phasedown of Hydrofluorocarbons: Auditing of Recordkeeping and Reporting

		<ul style="list-style-type: none"> <li>iv. The country to which the regulated substances were exported;</li> <li>v. Regulated substance type;</li> <li>vi. Quantity (in kilograms) of HFC or HFC blend exported, including the percentage of each blend that consists of a regulated substance by HFC type;</li> <li>vii. Transaction type (e.g., new, <a href="#">used</a>, reclaimed, recycled)</li> <li>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)</li> <li>ix. Confirm that exports of <a href="#">heels</a> were reported on the HFC Exporter Quarterly Report.</li> </ul>	
--	--	---	--

### Section 6: Conferred Allowances

The procedures in this section apply to entities that produced and/or imported regulated substances by expending application-specific allowances. The procedures also apply to producers/importers who conferred application-specific allowances.

Regulatory Citation	Procedure ID	Agreed-Upon Procedures (EPA's Suggested Illustrative Procedures)	Example Findings
84.33(b)(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	S6-CA	<p>Application-Specific Allowances Conferred</p> <p>A. Obtain the regulated entity's listing of application-specific allowance <a href="#">conferrals</a> 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"> <li>i. Obtain the following for the compliance period: <ol style="list-style-type: none"> <li>1. Copy of the HFC Conferral of Allowances Report submitted to the EPA by the regulated entity (this is only available to the conferrer)</li> <li>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 <a href="#">40 CFR 84.31(h)(6)</a>.</li> </ol> </li> </ul>	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.

40 CFR 84.33 Phasedown of Hydrofluorocarbons: Auditing of Recordkeeping and Reporting

<p>numbers, and email addresses for contact persons for the recipient companies (<i>producers, importers</i>)</p>		<ol style="list-style-type: none"> <li>3. Certification from the conferrer and conferee stating that the regulated substances acquired using the conferred application-specific allowances will only be used for that specific application in accordance with <a href="#">40 CFR 84.31(h)(4)(vi)</a>.</li> <li>4. Copy of the associated confirmation notice generated by the EPA and provided to the regulated entity in accordance with <a href="#">40 CFR 84.31(h)(5)</a>.</li> <li>5. Copy of the balance statement generated by the EPA and provided to the regulated entity.</li> <li>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).</li> <li>7. Dated records of the quantity sold for use in each listed application.</li> <li>8. Associated invoices and shipping documents for the sale and movement of physical regulated substances.</li> <li>9. A list of the names, telephone numbers, and email addresses for contact persons for the recipient companies.</li> <li>10. Regulated entity's listing(s) of application-specific allowances expended for the compliance period by type of HFC and application.</li> </ol> <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"> <li>1. The quantity of allowances conferred</li> <li>2. The application for which allowances were conferred not listed on the balance statement</li> <li>3. The conferrer and conferee</li> <li>4. The date of conferral</li> </ol>	
---	--	---	--

40 CFR 84.33 Phasedown of Hydrofluorocarbons: Auditing of Recordkeeping and Reporting

		<p>D. For each sale, in accordance with <a href="#">40 CFR 84.31(b)(3)(iv)</a> and <a href="#">40 CFR 84.31(c)(1)(iv)</a>:</p> <ul style="list-style-type: none"> <li>i. Obtain the following information from a responsible corporate officer: <ul style="list-style-type: none"> <li>1. The quantity and type of HFCs sold</li> <li>2. The application for which the HFCs were sold</li> <li>3. The date of sale</li> <li>4. The name of the recipient company</li> <li>5. The conferral data reported to the EPA and internal records, contracts, and/or communications that document the conferrals</li> <li>6. Regulated entity's listing(s) of application-specific allowances expended for the compliance period by application</li> </ul> </li> <li>ii. Compare the information above to the following and report any variances. <ul style="list-style-type: none"> <li>1. The data reported in Section 4 of the HFC Producer Quarterly Reports and/or HFC Importer Quarterly Reports</li> <li>2. Conferral confirmation notices</li> </ul> </li> </ul>	
--	--	---	--

**Section 7: Storage, Inventory, and Other Reports**

The procedures in this section apply to entities that produced, imported, and/or exported regulated substances.

Regulatory Citation	Procedure ID	Agreed-Upon Procedures (EPA's Suggested Illustrative Procedures)	Example Findings
84.33(b)(8) – The number and type of railcars, ISO tanks, individual cylinders,	S7-St	Storage and Transportation A. Obtain the following:	S7-St.A.i: We obtained the company's internal documentation of containers used to store and transport HFCs during the compliance period.

40 CFR 84.33 Phasedown of Hydrofluorocarbons: Auditing of Recordkeeping and Reporting

drums, small cans, or other containers used to store, and transport regulated substances		<p>i. Regulated entity internal listing detailing the number and types of containers used to store and transport the regulated substances 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.B: See Table S7St_B in appendix excel for the number and type of containers used for storage.</p> <p>S7-St.C: See Table S7St_C in appendix excel for the number and type of containers used for transport.</p>
84.33(b)(9) – The inventory of regulated substances as of the end of the prior calendar year	S7-In	<p>Inventory of Regulated substances.</p> <p>A. Obtain the following:</p> <p>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</p> <p>ii. Internal records documenting end-of-year inventory of each regulated substance held onsite by the regulated entity or held under contract by another company for the regulated entity's use</p> <p>B. Recalculate the end-of-year inventory for each regulated substance 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 (company uses an excel to track 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>
84.33(b)(12) – All other reports submitted to the EPA under this subpart	S7-OR	<p>Other Reports Submitted to the EPA:</p> <p>A. Obtain the following:</p> <p>i. Copies of any Transshipment Notifications filed by the regulated entity for the compliance period</p> <p>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> <p>B. For each Transshipment Notification:</p>	<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>i. Compare all <a href="#">transhipments</a> to those reported in the HFC Importer Quarterly and/or HFC Exporter Quarterly Reports. Report any variances.</p> <p>ii. Confirm all transshipment were exported from the United States within six months of its import. Report any variances.</p> <p>C. For each Petition:</p> <p>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>	
--	--	--	--

### Section 8: Application-Specific Allowance Holders

The procedures in this section apply to entities that requested and/or were allocated application-specific allowances (i.e., if you requested allowances for CY2026 in 2025 or received allowances for CY2025, these procedures should be conducted).

Regulatory Citation	Procedure ID	Agreed-Upon Procedures (EPA's Suggested Illustrative Procedures)	Example Findings
84.33(c)(3) – Records documenting any application-specific allowances conferred to or from other companies, including the amounts of allowances conferred, regulated substances purchased, the specific application for which the regulated substances were provided, and the names, telephone numbers, and email addresses for contact	S8-AppSpC	<p>Application-Specific Allowances Conferrals</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> <p>i. Obtain the following:</p> <ol style="list-style-type: none"> <li>1. Copy of the HFC Conferral of Allowances Report submitted to the EPA by the regulated entity (this is only available to the conferrer).</li> <li>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 <a href="#">40 CFR 84.31(h)(6)</a>.</li> </ol>	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.

40 CFR 84.33 Phasedown of Hydrofluorocarbons: Auditing of Recordkeeping and Reporting

<p>persons for the recipient companies</p>		<p>a. Associated invoices and shipping documents for the sale and movement of physical regulated substances</p> <p>3. Certification from the conferrer and conferee stating that the regulated substances acquired using the conferred application-specific allowances will only be used for that specific application in accordance with <a href="#">40 CFR 84.31(h)(4)(vi)</a>.</p> <p>4. Copy of the associated confirmation notice generated by the EPA and provided to the regulated entity in accordance with <a href="#">40 CFR 84.31(h)(5)</a>.</p> <p>5. Copy of the balance statement generated by the EPA and provided to the regulated entity.</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"> <li>1. The quantity of allowances conferred</li> <li>2. The application for which allowances were conferred</li> <li>3. The conferrer and conferee</li> <li>4. The date of conferral</li> </ol> <p>C. For all HFCs purchased for application-specific uses by conferring allowances during the compliance period:</p> <p>i. Obtain the following:</p> <ol style="list-style-type: none"> <li>1. Invoices and order records related to the purchase of regulated substances</li> <li>2. A list of the names, telephone numbers, and email addresses for contact persons for the recipient companies</li> <li>3. Records documenting how regulated substances acquired with application-specific allowances were used</li> </ol>	
--	--	--	--

40 CFR 84.33 Phasedown of Hydrofluorocarbons: Auditing of Recordkeeping and Reporting

		<p>ii. Compare the following from the internal records (e.g., invoices) to the data reported in Section 3 of the HFC Application-Specific Allowance Holder Biannual Reports (columns 6a-9b). Report any variances.</p> <ol style="list-style-type: none"> <li>1. The total quantity and type of HFCs purchased/received</li> <li>2. The name of the company from which HFCs were purchased/received</li> </ol> <p>iii. For each HFC Application-Specific Allowance Holder Biannual Report, confirm that the total quantity acquired of each regulated substance reported in Section 3 meets both of the following criteria: is greater than or equal to the total quantity reported in Section 2 column 2; and less than or equal to the total quantity of material acquired in Section 2 (columns 2-4).</p>	
84.33(c)(4) – Records documenting the total amount of regulated substances purchased for the application-specific end use, and the amount of regulated substances sold to another company for application-specific use	S8-AppSpP	<p>Purchase of HFCs for application-specific use with and without expending application-specific allowances:</p> <p>A. For each purchase of HFCs for application-specific use during the compliance period:</p> <ol style="list-style-type: none"> <li>i. Obtain the following: <ol style="list-style-type: none"> <li>1. Invoices and order records related to the purchase of regulated substances</li> <li>2. If purchased through a sale or conveyance (i.e., material that was purchased from another entity in the same application 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</li> <li>3. Copies of additional in-house records documenting the total amount of regulated</li> </ol> </li> </ol>	<p>S8-AppSpP.A.i.1: We obtained all records listed.</p> <p>S8-AppSpP.A.i.2: 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.i.3: We obtained all records listed.</p> <p>S8-AppSpP.A.ii: We compared the total quantity purchased based on invoices and order record to the total quantity purchased reported in the biannual reports. No variances were identified.</p>

40 CFR 84.33 Phasedown of Hydrofluorocarbons: Auditing of Recordkeeping and Reporting

		<p>substances purchased for the application-specific end use from the regulated entity's data systems</p> <p>ii. Compare the total quantity purchased for application-specific use from internal records to the total reported in the HFC Application-Specific Allowance Holder Biannual Report by regulated substance (sum column 2 and 4 in Section 2) for each six-month period of the compliance period.</p>	
84.33(c)(4) – Records documenting the total amount of regulated substances purchased for the application-specific end use, and the amount of regulated substances sold to another company for application-specific use	S8-AppSpHP	<p>Historical Purchases</p> <p>A. For each historical purchase of HFCs for application-specific uses by a first-time application-specific allowance holder or entity that did not receive allowances in the year prior to the compliance period:</p> <p>i. Obtain the following:</p> <ol style="list-style-type: none"> <li>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</li> <li>2. Copies of additional in-house records from the regulated entity's data systems</li> </ol> <p>ii. Compare the following from the internal records and invoices to the data reported in Section 7 of the 1H HFC Application-Specific Allowance Holder Biannual Report. Report any variances.</p> <ol style="list-style-type: none"> <li>1. The quantity and type of HFCs purchased</li> <li>2. The date of purchase</li> </ol>	S8-AppSpHP.A: We obtained a written representation from a responsible corporate officer 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.
84.33(c)(4) – Records documenting the total amount of regulated substances purchased for the application-specific end use, and the amount of regulated substances	S8-AppSplmp	<p>Import of HFCs by Expending Application-Specific Allowances</p> <p>A. If the regulated entity imported regulated substances by expending their own application-specific allowances, compare the reported quantity of HFCs imported in Section 2 columns 15a-15e of the HFC Importer Quarterly Reports to the quantity of HFCs imported by expending allowances reported in each HFC</p>	S8-AppSplmp.A: No variances were identified.

40 CFR 84.33 Phasedown of Hydrofluorocarbons: Auditing of Recordkeeping and Reporting

sold to another company for application-specific use		Application-Specific Allowance Holder Biannual Report (Section 2 column 3) by application and HFC type.	
84.33(c)(4) – Records documenting the total amount of regulated substances purchased for the application-specific end use, and the amount of regulated substances sold to another company for application-specific used	S8-AppSpSC	<p>Sale or Conveyance of HFCs</p> <p>A. For each sale or conveyance of HFCs for application-specific uses during the compliance period:</p> <ol style="list-style-type: none"> <li>i. Obtain the following: <ol style="list-style-type: none"> <li>1. Invoices and order records related to the sale or conveyance of regulated substances</li> <li>2. Copy of the HFC Sale or Conveyance Report submitted to the EPA by the regulated entity</li> <li>3. Copy of the associated non-objection notice generated by the EPA and provided to the regulated entity</li> <li>4. Regulated entity's internal records documenting the expenditure or conferral of application-specific allowances to originally acquire the material.</li> </ol> </li> <li>ii. Compare the following from the internal records and invoices to the data reported in the HFC Sale or Conveyance Reports Report any variances. <ol style="list-style-type: none"> <li>1. The quantity and type of HFCs originally purchased</li> <li>2. The application for which the HFCs were originally purchased</li> <li>3. The date of original purchase</li> <li>4. The quantity and type of HFCs sold</li> <li>5. The application for which the HFCs were sold</li> <li>6. The date of sale</li> <li>7. The name of the recipient company</li> <li>8. Internal records, contracts, and/or communications that document the conferrals</li> </ol> </li> </ol>	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.

84.33(c)(5) – Inventory of regulated substances at the end of the calendar year	S8-AppSpIn	<p>Inventory</p> <p>A. Obtain the following:</p> <ul style="list-style-type: none"> <li>i. Copies of HFC Application-Specific Allowance Holder Biannual Reports filed by the regulated entity for the compliance period</li> <li>ii. Internal records documenting inventory of each regulated substance held onsite by the regulated entity or held under contract by another company for the regulated entity's use.</li> </ul> <p>B. Recalculate the June 30 and December 31 inventory for each regulated substance using internal records and compare to reported inventory for each regulated substance in the respective HFC Application-Specific Allowance Holder Biannual Reports. Report any variances.</p>	<p>S8-AppSpIn.A.i-ii: We obtained all records listed.</p> <p>S8-AppSpIn.B: We recalculated inventory for each half of the compliance period using an excel the regulated entity uses for tracking inventory movement and compared the recalculated quantities to the reported inventory in the 1H and 2H HFC Application-Specific Allowance Holder Biannual Reports for each regulated HFC. No variances were identified.</p>
---	------------	---	---

### Section 9: Reclaimers and Fire Suppression Recyclers

The procedures in this section apply to entities that reclaimed regulated substances and/or recycled regulated substances for use in fire suppression.

Regulatory Citation	Procedure ID	Agreed-Upon Procedures (EPA's Suggested Illustrative Procedures)	Example Findings
<p>84.33(d)(1) – The quantity of regulated substances received for reclamation or recycling</p> <p>84.33(d)(2) – A random sample (5 percent or 10, whichever is higher) of records documenting the names and addresses of persons sending them material and the quantity</p>	S9-RecFSSR	<p>Regulated substances sent to be reclaimed/recycled:</p> <p>A. Obtain the following:</p> <ul style="list-style-type: none"> <li>i. Copies of all HFC Reclamation Quarterly Reports and HFC Fire Suppressant Recycling Quarterly Reports filed by the regulated entity for the compliance period</li> <li>ii. The regulated entity's listing of HFCs received for <a href="#">reclamation</a> or <a href="#">recycling</a> during the compliance period.</li> </ul> <p>B. For each HFC received, obtain the following:</p> <ul style="list-style-type: none"> <li>i. Names and addresses of persons sending the regulated entity HFCs for reclamation or recycling</li> <li>ii. The date that the HFCs were received</li> </ul>	S9-RecFSSR.A-E: 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.

40 CFR 84.33 Phasedown of Hydrofluorocarbons: Auditing of Recordkeeping and Reporting

of the material, measured in the combined mass of refrigerant and contaminants, by regulated substance to them		<p>iii. The type of HFC sent to the regulated entity for reclamation or recycling</p> <p>iv. The quantity of the HFC (the combined mass of regulated substance and contaminants) sent to the regulated entity for reclamation or recycling</p> <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 data provided in the HFC Reclamation Quarterly Reports or HFC Fire Suppressant Recycling Quarterly Reports. Report any variances.</p> <p>i. The quantity of the HFC, measured in the combined mass of refrigerant and contaminants, sent to the regulated entity for reclamation or recycling.</p> <p>ii. The type of regulated substance sent to the regulated entity for reclamation or recycling.</p> <p>E. Compare the total quantity received for reclamation or recycling by HFC type for the compliance period to the reported total quantity received across HFC Reclamation Quarterly Reports or HFC Fire Suppressant Recycling Quarterly Reports. Report any variances.</p>	
84.33(d)(3) – Records documenting the quantity of regulated substances reclaimed	S9-RecFSR	<p>Regulated substances reclaimed or recycled:</p> <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>B. 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.
84.33(d)(4) – All other reports submitted to EPA under this subpart	S9-RecFSOR	<p>Other Reports Submitted to the EPA:</p> <p>A. Obtain the following:</p>	S9-RecFSOR.A-C: We obtained a written representation from a responsible corporate officer

		<p>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 <a href="#">84.31(i)(3)</a> and <a href="#">84.31(j)(2)</a>.</p> <p>ii. Regulated entity's internal records documenting end-of-year inventory of each regulated substance held onsite by the regulated entity, broken out by recovered, recycled, and virgin material</p> <p>B. Recalculate the end-of-year inventory for each regulated substance 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>	indicating that the regulated entity did not reclaim or recycle HFCs during the compliance period.
--	--	---	--

### Section 10: Batch Testing Requirements

The procedures in this section apply to entities who are subject to batch testing requirements.

Regulatory Citation	Procedure ID	Agreed-Upon Procedures (EPA's Suggested Illustrative Procedures)	Example Findings
<p>84.33(b)(10) – A random sample (5 percent or 10, whichever is higher) of batch testing results (<i>producers, importers, and exporters</i>)</p> <p>84.33(d)(4) – All other reports submitted to EPA under this subpart</p>	S10-BT	<p>Detailed Testing of Batch Testing Results</p> <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>i. Report as a finding, all activities for which the regulated entity batch tested (e.g., importing, exporting, producing).</p>	<p>S10-BT.A.i: 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.A.ii: We obtained a written representation from a responsible corporate officer indicating that the regulated entity did not repackage regulated substances for sale or distribution during the compliance period.</p>

40 CFR 84.33 Phasedown of Hydrofluorocarbons: Auditing of Recordkeeping and Reporting

<p><i>(reclaimers and fire suppression recyclers)</i></p> <p>84.33(g)(4) – For a reclaimer that relies on a third-party laboratory for batch testing, the laboratory analysis consists of the results provided by the third-party laboratory</p>		<ul style="list-style-type: none"> <li>ii. Confirm if the regulated entity repackaged regulated substances for sale or distribution.</li> <li>B. Obtain the regulated entity’s internal records of all tested batches of regulated substances packaged for sale or distribution during the compliance period by activity type.</li> <li>C. For each activity type that requires batch testing (e.g., production, import, export, reclamation, recycling): <ul style="list-style-type: none"> <li>i. Select a random sample (5 percent or 10 results, whichever is higher) of batch testing results. Report the specific sampling procedures performed including the total number of batch testing results from which a sample was taken.</li> <li>ii. Confirm that the laboratory that conducted batch testing met laboratory certification/accreditation/recognition requirements referenced in the definition of "Laboratory testing" in <a href="#">40 CFR 84.3</a>.</li> </ul> </li> <li>D. For each sample selected: <ul style="list-style-type: none"> <li>i. Obtain dated records of the detailed batch testing results, including instrument calibration, sample testing data files, audit trail files, and results summaries of both, sample test results and quality control test results in accordance with <a href="#">40 CFR 84.31(b)(3)(xi)</a>, <a href="#">40 CFR 84.31(c)(2)(xviii)</a>, <a href="#">40 CFR 84.31(d)(2)(i)</a>, <a href="#">40 CFR 84.31(i)(4)(i)</a>, and <a href="#">40 CFR 84.31(j)(3)(ii)</a>.</li> <li>ii. Compare the composition of the regulated substances 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 (i.e., do the batch testing results support the ratios and identity of the HFC on the label as reported to EPA).</li> </ul> </li> </ul>	<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: The regulated entity tested 12 batches of HFCs packaged for sale at their facility during the compliance period. Therefore, a sample of 10 batch testing results was selected for production activity. The regulated entity tested 1000 batches of HFCs imported for sale during the compliance period. Therefore, a sample of 5% of batch testing results was selected for import activity. 50 import batch testing results were randomly chosen for the sample.</p> <p>S10-BT.C.ii: We obtained written representation from a responsible corporate officer that the laboratory that conducted batch testing met 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>
--	--	--	---

40 CFR 84.33 Phasedown of Hydrofluorocarbons: Auditing of Recordkeeping and Reporting

		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 <a href="#">40 CFR 84.5(i)(3)(ii)</a> .	
--	--	--	--