

Introduction

This document provides suggestions for individuals and organizations conducting third-party audits of entities regulated under 40 Code of Federal Regulations (CFR) part 84 as required by [40 CFR 84.33\(a\)](#), which reads:

“Any person producing, importing, exporting, reclaiming, or recycling for fire suppression a regulated substance, as well as any person receiving application-specific allowances, must arrange for annual third-party auditing of reports submitted to EPA except for persons receiving application-specific allowances for mission-critical military end uses.”

The U.S. Environmental Protection Agency (EPA) determined that a specific kind of attestation engagement meets the auditing requirement established in the Hydrofluorocarbon (HFC) Allocation Framework Rule, “Phasedown of Hydrofluorocarbons: Establishing the Allowance Allocation and Trading Program under the AIM Act” (86 FR 55116).

This specific kind of attestation engagement is called an “agreed-upon procedures (AUP) engagement.”

The EPA determined that these AUP engagements must be:

- Performed by a certified public accountant (CPA) that is independent of the regulated entity. In addition, the CPA must meet the employment and financial criteria outlined in [40 CFR 84.33\(h\)](#).
- Performed in accordance with the AICPA Attestation Standard AT-C section 215, “*Agreed-Upon Procedures Engagements*.”

The AUP engagements should be performed for all activity that occurred during the compliance period (i.e., January 1 – December 31 of the year prior). This document offers suggestions for developing AUP engagements that align with the regulatory requirements; it remains the responsibility of each third-party CPA and each regulated entity to address all applicable requirements of [40 CFR 84.33](#).

Entities that are required to have their records and data reviewed

The engagements are expected to be performed on an annual basis for all HFC [producers](#), [importers](#), [exporters](#), [reclaimers](#), and [fire suppressant recyclers](#), regardless of whether those entities receive [allowances](#). Engagements must be performed for all entities receiving application-specific allowances as well, with the exception of entities receiving application-specific allowances for mission-critical military end uses. This includes entities that requested application-specific allowances for the following year during the compliance period. If a regulated entity acquired another company with auditable activity during the compliance period, the acquired company’s activity should be covered in the acquiring regulated entity’s audit.

What CPAs must prepare

In accordance with [40 CFR 84.33](#), CPAs must prepare a report identifying the applicable procedures specified in the regulations along with the corresponding findings for each procedure. The CPA’s findings must identify any instances where i) information from two or more sources do not
December 2025

agree, or ii) where specified values do not meet applicable requirements under the regulations (this includes instances where records are missing).

The final report should consist of (1) a summary of findings (i.e., a list of exceptions) and (2) a detailed description of findings for each agreed upon procedure, including a list of all records reviewed. Please be specific when listing the type of records reviewed (e.g., specific spreadsheet or file names, invoice). The EPA has compiled a list of suggested procedures that comply with the requirements in this document. However, a CPA may include their own procedures in the final AUP report, provided they meet requirements in [40 CFR 84.33](#).

The EPA has developed a recommended HFC Third-Party Audit Summary template for the requested summary table. The summary is not intended to replace or supplant the findings described in the final report and is not the official record of the AUP engagement. This information should be submitted as a separate attachment, preferably as an Excel file. The EPA has also provided an example audit to provide CPAs with a suggested format for the final AUP report. The summary template and example audit are available 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 particular records subject to AUP engagements will differ depending on the activities the entity undertakes (e.g., HFC production or import). However, to ensure consistency amongst engagements and compliance with the regulatory requirements, the EPA recommends that CPAs should, at a minimum, follow all of the suggested procedures below. Written representation should be obtained from the regulated entity if a procedure does not apply to their activities during the compliance period. If an importer did not transfer allowances, for example, then there should be a finding in response to that procedure (i.e., "A written representation was obtained from a responsible corporate officer indicating that no allowances were transferred to another entity within the compliance period. This procedure is not applicable."). A "responsible corporate officer" in the context of the suggested procedures mean a person who is authorized by the regulated party to make representations on behalf of, or obligate the regulated entity as ultimately responsible for, any activity regulated under 40 CFR part 84, [subpart A](#).

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.

The suggested illustrative procedures have been grouped into sections by activity type to aid in organizing the final AUP report. Sections are not meant to be skipped. We ask that you address all procedures in your final AUP report. Procedures that are not applicable to an entity should be addressed in the aforementioned manner. Each section header includes a statement to indicate the types of activities covered by that section's procedures. This is to provide clarity about which procedures are to be carried out for each activity type, but again, each procedure should be addressed in the final AUP report. The table below provides a broad overview of which sections are applicable to each activity type. Note not all procedures in a section may be applicable to an entity. Please make sure to read through *all* suggested procedures

and include them in your final AUP.

Activity Type	Applicable Sections
Producer	1, 2, 3, 6, 7, 10
Importer	1, 2, 4, 6, 7, 10
Exporter	1, 5, 7, 10
Application-Specific Allowance Holder	1, 2, 8
Reclaimer	1, 9, 10
Fire Suppressant Recycler	1, 9, 10

All relevant records must be reviewed by the CPA unless random sampling is explicitly stated as a requirement. For the purposes of this AUP, random sampling of records is only permitted where explicitly outlined in the procedures.

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. If there was previous communication between the EPA and the regulated entity regarding a discrepancy, please note this in the management response and attach the correspondence if available. The EPA encourages CPAs to provide as much detail on variances as possible to decrease the need for follow-up (i.e., provide direction and magnitude of variances for quantities, list missing records). We recognize variances can result from rounding issues in calculations; we ask that you please note them anyway. If conversion factors are used (e.g., pounds to kilograms), CPAs should note the conversion factor that is used somewhere in the final AUP report and ensure that any recalculations made for the purpose of this AUP report use the same conversion factor as the regulated entity.

How CPAs must submit their materials

The final AUP report must be submitted electronically to the EPA by May 31 of the year following the compliance period. To submit your report to the EPA:

- Register with the ODS Program in the EPA’s [Central Data Exchange \(CDX\)](#)
 - The EPA recommends registering for CDX at least two weeks in advance of the reporting deadline to ensure sufficient time to

December 2025

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

work through any challenges with registration. Step by step instructions for registering for CDX can be found [here](#).

- Upload and submit the completed HFC Third-Party Audit Summary along with the final report through the Other Document workflow within CDX. Step by Step instructions for submitting through the Other Document workflow can be found [here](#). The Audit Summary should be in a format that contains the same column headings as those included in the HFC Third-Party Audit Summary template so it can be easily integrated into the EPA’s database.
 - Select “HFC Third-Party Audit” as the document type from the drop-down when submitting your materials.

Other important information

Note that the AUP report identifying the agreed-upon procedures carried out by the CPA is for the EPA’s internal use. The EPA has determined these reports are considered “confidential business information.”

The EPA has linked regulatory citations and definitions throughout this document for convenience. The EPA may periodically update this document based on the results of third-party AUP engagements and experience implementing the HFC phasedown. For all questions related to registration and submission of an audit, please contact the EPA at HFCAllocation@epa.gov. Answers to frequently asked questions on auditing can be found on the EPA’s [Frequent Questions on the Phasedown of Hydrofluorocarbons](#) webpage.

Section 1: Activity Type

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

Regulatory Citation	Procedure ID	Suggested Illustrative Procedures	Additional Information/Resources for the Procedures
<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)(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</p>	<p>S1-AT</p>	<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 copies of reports submitted to the EPA under 40 CFR part 84, subpart 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 HFC Allocation Program Reporting and Recordkeeping Resources webpage). 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 style="padding-left: 40px;">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>	<ul style="list-style-type: none"> • Procedure S1-AT.B. satisfies the regulation attest requirement outlined in 40 CFR 84.33(f)(2). • Procedure S1-AT.B.i. satisfies the requirement of 40 CFR 84.33(f)(3). • Including the date that each report was submitted to EPA allows the Agency to confirm what version of the report the CPA reviewed for the AUP. The date on the confirmation email from HAWK can be used to determine report submission date. The dates of submission can be provided in the list of reports reviewed, procedure descriptions, and/or procedure findings.

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

<p>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 responsible corporate officer that all reports submitted to the EPA for the prior calendar year are complete and accurate</p>			
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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	Suggested Illustrative Procedures	Additional Information/Resources for the Procedures
<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</p>	S2-AA	<p>Allowances Allocated</p> <p>A. Obtain the following:</p> <p>i. The EPA public notice of entities receiving allowances (e.g., application-specific, production, consumption) 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).</p>	<ul style="list-style-type: none"> • Allowances are issued by October 1 of the calendar year prior to the year in which allowances may be used, in accordance with 40 CFR 84.13(d)(1). • The allowances available to a regulated entity (adjusted for administrative consequences) should be used as the quantity of allowances

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

<p>of application-specific allowances allocated (<i>application-specific allowance holders</i>)</p>		<p>ii. Copies of the balance statements generated by the EPA and provided to the regulated entity. 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>for comparison, if available. The tables for each allowance type are listed below:</p> <ul style="list-style-type: none"> ○ Application-specific allowances: Table 8—Number of Calendar Year 2025 Application-Specific Allowances Available to Each Entity as of October 1, 2024, Adjusted for Administrative Consequences ○ Consumption allowances: Table 9—Total Number of Calendar Year 2025 Consumption Allowances Available to Each Entity as of October 1, 2024, Adjusted for Administrative Consequences ○ Production allowances: Table 2—Number of Calendar Year 2025 Production Allowances Allocated per Entity
<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</p>	<p>S2-AT</p>	<p>Allowance Transfers</p> <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> <ol style="list-style-type: none"> 1. Copies of the HFC Inter-Company Transfers Report submitted to the EPA by the regulated entity (only available for transferers) 	<ul style="list-style-type: none"> ● Some records will not be available for a transfer depending on if the regulated entity is the transferer or transferee. The instances where records are available for only one party in the transaction are noted. ● The HFC Inter-Company Transfers Report is also known as a transfer claim. ● The date of transfer is not noted in the HFC Inter-Company Transfers Report. The date should be reflected in the

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

<p>parties to allowance transfers, and the associated documentation and offset amount (<i>application-specific allowance holders</i>)</p>		<ol style="list-style-type: none"> 2. Regulated entity’s internal records (contracts, communications, and/or other records) supporting the transaction(s) 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) 4. The EPA allowance balance statement <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>non-objection notice, balance statement, and internal documents.</p> <ul style="list-style-type: none"> • Note that there is an 5% offset for transfer of production and consumption allowances and 1% offset for transfer of application-specific allowances in accordance with 40 CFR 84.19(a)(1).
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Section 3: Producers

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

Regulatory Citation	Procedure ID	Suggested Illustrative Procedures	Additional Information/Resources for the Procedures
<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>S3-Pr</p>	<p>For Producers of regulated substances:</p> <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): 	<ul style="list-style-type: none"> • One record can satisfy multiple pieces of data that are required to be maintained consistent with 40 CFR 84.31(b)(3). • For procedure S3-Pr.B.i., as Production Quarterly Reports do not report specific production dates, CPAs should

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

<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>		<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; 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; 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; 7. Dated records of the quantity (in kilograms) of each regulated substance used at each facility as a process agent; 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>compare the date of production in internal records to Production Quarterly reports to confirm that production was reported in the correct quarter rather than compare specific dates.</p>
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40 CFR 84.33 Phasedown of Hydrofluorocarbons: Auditing of Recordkeeping and Reporting

		<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 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 productionii. The quantity (in kilograms) of HFCs producediii. The type of HFCs producediv. 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)	
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40 CFR 84.33 Phasedown of Hydrofluorocarbons: Auditing of Recordkeeping and Reporting

		<p>v. Confirm whether production volumes include HFCs that were emitted during production (e.g., HFC-23)</p> <p>C. For HFCs produced for destruction:</p> <p>i. Obtain the regulated entity’s internal records detailing the method/technology of destruction as per the confirmation of destruction.</p> <p>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).</p> <p>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 40 CFR 84.5(a)(3).</p> <p>D. 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>	
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Section 4: Importers

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

Regulatory Citation	Procedure ID	Suggested Illustrative Procedures	Additional Information/Resources for the Procedures
84.33(b) – For producers, importers, and exporters, auditors must review the inputs the regulated entities used to develop	S4-Imp	<p>For importers of regulated substances:</p> <p>A. Obtain the following:</p> <p>i. Copies of all HFC Importer Quarterly Reports filed by the regulated entity for the compliance period.</p>	<ul style="list-style-type: none"> • One record can satisfy multiple pieces of data that are required to be maintained consistent with 40 CFR 84.31(c)(2). • Procedure S4-Imp.A.ii.3. refers to regulated substances that are virgin and

<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 (HTS) codes</p>	<p>ii. Records required to be maintained consistent with 40 CFR 84.31(c)(2):</p> <ol style="list-style-type: none"> 1. 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; 2. The quantity (in kilograms) of used regulated substances imported for destruction under the process described in 40 CFR 84.25(b); 3. The quantity (in kilograms) of regulated substances imported for use in processes resulting in their transformation or destruction; 4. The quantity (in kilograms) of regulated substances imported and sold for use in processes that result in their transformation or destruction; 5. The date on which the regulated substances were imported; 6. The port of entry through which the regulated substances passed; 7. The country from which the imported regulated substances were imported; 8. The company that produced the imported regulated substances; 9. The Harmonized Tariff Schedule codes for the regulated substances imported; 10. The importer number for the shipment; 11. A copy of the bill of lading for the import; 12. The invoice for the import; 13. The U.S. Customs entry number; 14. Dated records documenting the sale or transfer of regulated substances for use in processes resulting in their transformation or destruction; 	<p>imported under the process described in 40 CFR 84.25(b).</p> <ul style="list-style-type: none"> • If HFCs were imported for destruction, petitions may have been filed prior to the compliance period and non-objection notices may have been issued prior to the compliance period (i.e., the year prior). Regulated entities have a year to import HFCs from the time of the non-objection notice being issued. • For procedure S4-Imp.B., the information pulled from CBP (procedure S4-Imp.A.iv.) is to help compare internal records and quarterly reports. <ul style="list-style-type: none"> ○ CPAs will not be able to access the system, importers will have to download the info for them. • CPAs should note what type of internal records they compared to submitted reports in the procedure findings (e.g., invoice, Bill of Lading, spreadsheet). • When CPAs are listing variances in the appendix excel, please include import entry number as one of the data elements so EPA may easily identify the shipment with the discrepancy. • For procedures S4-Imp.A.iv. and S4-Imp.B.i., the import date on importer quarterly importer reports should reflect the "conveyance arrival" date of the shipment. The conveyance arrival date can be obtained by an importer/broker with access to U.S. Customs and Border
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		<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 substance transhipped.</p>	<p>Protection's (CBP) Automated Broker Interface (ABI). The importer/broker may transmit an Automated Commercial Environment Cargo (ACE) Cargo Manifest/In-Bond/Entry Status Query to request information about the dates that shipments "berth". The system-generated record identifier "WR5" should contain "Conveyance Arrival" in the following format: "WR5MMDDYYHHMM19". In the event that "Conveyance Arrival" is unavailable in the query result, the importer and/or broker should contact the carrier to confirm what the conveyance arrival date is and have the carrier transmit the corresponding date to U.S. Customs and Border Protection (CBP).</p> <ul style="list-style-type: none"> ○ CPAs should request conveyance arrival dates for all imports from the regulated entity and note the source of the date of import that an entity used for their importer quarterly report in the final AUP report. Whatever query the conveyance arrival date is produced through (e.g., cargo manifest query, entry status query, etc.), is what CPAs should compare to the importer quarterly report for variances. The conveyance arrival date may not match listed values for "entry date" or "import date" in
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40 CFR 84.33 Phasedown of Hydrofluorocarbons: Auditing of Recordkeeping and Reporting

	<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 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"> i. The date of import (i.e., the “Conveyance Arrival” date as documented in records downloaded from CBP); ii. The port from which the regulated substances 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. Type of HFC; 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 substance by HFC type; <p>C. Confirm if regulated entity imported heels and 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>	<p>some CBP-generated reports. If a conveyance arrival date cannot be obtained from CBP or carrier records for CPAs to compare to importer quarterly reports, the "Import Date" in Box 11 on Form 7501 can be used to compare to importer quarterly reports.</p> <ul style="list-style-type: none"> ○ See Submitting HFC Reports through EPA’s HAWK/HFC Reporting System for more information on dates of import.
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		<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. 	
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Section 5: Exporters

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

Regulatory Citation	Procedure ID	Suggested Illustrative Procedures	Additional Information/Resources for the Procedures
<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>S5-Exp</p>	<p>For exporters of regulated substances:</p> <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: <ol 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 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. Type of HFC 	<ul style="list-style-type: none"> • CPAs should note what type of internal records they compared to submitted reports in the procedure findings (e.g., invoice, Bill of Lading, spreadsheet). • When CPAs are listing variances in the appendix excel, please include export shipment reference number as one of the data elements so EPA may easily identify the shipment with the discrepancy.

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

<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>		<ul style="list-style-type: none"> iii. Dated records identifying the quantity of used regulated substances exported for destruction iv. Dated records identifying the quantity of regulated substances exported for use in processes resulting in their transformation or destruction v. Dated records identifying the quantity of regulated substances 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 internal records to the data reported in the HFC Exporter Quarterly Reports. Report any variances.</p> <ul style="list-style-type: none"> i. The date of export; ii. The port from which the regulated substances 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 substance type; 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; 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) 	
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	ix. Confirm that exports of heels were reported on the HFC Exporter Quarterly Report.	
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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	Suggested Illustrative Procedures	Additional Information/Resources for the Procedures
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 numbers, and email addresses for contact persons for the recipient companies (<i>producers, importers</i>)	S6-CA	<p>Application-Specific Allowances Conferred</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 style="padding-left: 20px;">i. Obtain the following for the compliance period:</p> <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 substances 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. 	<ul style="list-style-type: none"> • Some records will not be available for a conferral depending on if the regulated entity is the conferrer or conferee. The instances where records only are available for one party in the transaction are noted. • Procedure S6-CA.D. is addressing the actual sale of material. • When comparing the data reported in Section 4 of the HFC Producer Quarterly Reports and/or HFC Importer Quarterly Reports, the value produced versus sold (reflected in company invoices) may not agree, which is to be expected. However, those variances should still be noted.

		<p>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).</p> <p>7. Dated records of the quantity sold for use in each listed application.</p> <p>8. Associated invoices and shipping documents for the sale and movement of physical regulated substances.</p> <p>9. A list of the names, telephone numbers, and email addresses for contact persons for the recipient companies.</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) and 40 CFR 84.31(c)(1)(iv):</p> <p>i. Obtain the following information from a responsible corporate officer:</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 	
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		<p>6. Regulated entity’s listing(s) of application-specific allowances expended for the compliance period by application</p> <p>ii. Compare the information above to the following and report any variances.</p> <p>1. The data reported in Section 4 of the HFC Producer Quarterly Reports and/or HFC Importer Quarterly Reports</p> <p>2. Conferral confirmation notices</p>	
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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	Suggested Illustrative Procedures	Additional Information/Resources for the Procedures
84.33(b)(8) – The number and type of railcars, ISO tanks, individual cylinders, drums, small cans, or other containers used to store, and transport regulated substances	S7-St	<p>Storage and Transportation</p> <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 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>	<ul style="list-style-type: none"> • If a regulated entity does not have listing of the number of containers they use, they can estimate the number by using their production, import, export, and inventory records. The regulated entity is required to have records of all the types of containers they used. • Containers used for storage are those specifically used to store inventory on-site and is not used for transport (e.g., permanently affixed holding tanks).
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>	<ul style="list-style-type: none"> • Producers will have inventory by facility. Importers and exporters will have inventory at the company level.

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

		<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 substance 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 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>84.33(b)(12) – All other reports submitted to the EPA under this subpart</p>	<p>S7-OR</p>	<p>Other Reports Submitted to the EPA:</p> <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. 	

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	Suggested Illustrative Procedures	Additional Information/Resources for the Procedures
<p>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 persons for the recipient companies</p>	<p>S8-AppSpC</p>	<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 style="padding-left: 20px;">i. Obtain the following:</p> <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). <ol 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 substances 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). 	<ul style="list-style-type: none"> • Some records will not be available for a conferral depending on if the regulated entity is the conferrer or conferee. The instances where records are only available for one party in the transaction are noted. • Note that the application for which allowances were conferred is not listed on the balance statement. • Confirmation notices and balance statements are often provided together to the regulated entity and can be considered jointly as one piece of documentation for comparison to internal records. • For procedures related to purchases., CPAs should review invoices, order records, and other original purchase records documenting their purchases. Application-specific allowance holders are required to maintain copies of these documents regardless of if the regulated entity provided that documentation in their biannual report. A spreadsheet of purchase information alone is not sufficient documentation. Missing invoices and order records should be noted as a finding as companies are required to maintain both order records and invoices. However, a CPA can use either an invoice,

		<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"> 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> <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. 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 (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"> 1. The total quantity and type of HFCs purchased/received 2. The name of the company from which HFCs were purchased/received <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</p>	<p>order records, or other original purchase record to compare to reports. CPAs should note what type of internal records they compared to submitted reports in the procedure findings (e.g., invoice).</p> <ul style="list-style-type: none"> • While regulated entities may report the total quantity of allowances conferred for the compliance period in Section 3 column 5 of the 2H HFC Application-Specific Allowance Holders Biannual Report, regulated entities should only report the quantity of material received for that six-month period in columns 6a-9b of Section 3 of the 2H HFC Application-Specific Allowance Holders Biannual Report. • CPAs do not need to review requests for unique circumstances (Section 5 of the biannual report) and related documentation supporting the unique circumstance.
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40 CFR 84.33 Phasedown of Hydrofluorocarbons: Auditing of Recordkeeping and Reporting

		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).	
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> <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 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 3. Copies of additional in-house records documenting the total amount of regulated substances purchased for the application-specific end use from the regulated entity’s data systems <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>	<ul style="list-style-type: none"> • Purchase documentation may include order records, invoices, or other original purchase records. CPAs should note what type of internal records they are comparing to the submitted reports.
84.33(c)(4) – Records documenting the total amount of regulated substances purchased for	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</p>	

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

<p>the application-specific end use, and the amount of regulated substances sold to another company for application-specific use</p>		<p>did not receive allowances in the year prior to the compliance period:</p> <ol style="list-style-type: none"> i. Obtain the following: <ol 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 1H HFC Application-Specific Allowance Holder Biannual Report. Report any variances. <ol style="list-style-type: none"> 1. The quantity and type of HFCs purchased 2. The date of purchase 	
<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</p>	<p>S8-AppSplmp</p>	<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 Application-Specific Allowance Holder Biannual Report (Section 2 column 3) by application and HFC type.</p>	<ul style="list-style-type: none"> • Make sure that the quantities from the HFC Importer Quarterly Reports are compared to the appropriate HFC Application-Specific Allowance Holder Biannual Report (e.g., sum quantities from the Q1 and Q2 importer quarterly reports to compare to the 1H biannual report).
<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</p>	<p>S8-AppSpSC</p>	<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"> i. Obtain the following: <ol style="list-style-type: none"> 1. Invoices and order records related to the sale or conveyance of regulated substances 2. Copy of the HFC Sale or Conveyance Report submitted to the EPA by the regulated entity 	<ul style="list-style-type: none"> • Per 40 CFR 84.21, a sale or conveyance report is only required if HFCs produced or imported using ASAs are subsequently sold to another entity (e.g., an entity received HFCs after conferring allowances and then decides to sell or convey those HFCs to another entity because they no longer need the material). Purchases of regulated substances from the open market (not

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

<p>for application-specific used</p>		<ol style="list-style-type: none"> 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. <p>ii. Compare the following from the internal records and invoices to the data reported in the HFC Sale or Conveyance Reports Report any variances.</p> <ol 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 7. The name of the recipient company 8. Internal records, contracts, and/or communications that document the conferrals 	<p>involving application-specific allowances) do not require a sale or conveyance report.</p>
<p>84.33(c)(5) – Inventory of regulated substances at the end of the calendar year</p>	<p>S8-AppSpIn</p>	<p>Inventory</p> <p>A. Obtain the following:</p> <ol 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 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>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</p>	<ul style="list-style-type: none"> • To recalculate the end-of-year inventory the following can be used: beginning inventory + purchases - amounts used or put into the manufacturing process - amounts sold or conveyed = ending inventory • Regulated entities should be consistent on if they count cylinders hooked up to systems in their inventory. CPAs should note if the regulated entity does or does not count cylinders hooked up to systems in their inventory.

		HFC Application-Specific Allowance Holder Biannual Reports. Report any variances.	
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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	Suggested Illustrative Procedures	Additional Information/Resources for the Procedures
<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 of the material, measured in the combined mass of refrigerant and contaminants, by regulated substance to them</p>	<p>S9-RecFSSR</p>	<p>Regulated substances sent to be reclaimed/recycled:</p> <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 substance 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 data provided in the HFC Reclamation Quarterly Reports or HFC Fire Suppressant Recycling Quarterly Reports. Report any variances.</p>	<ul style="list-style-type: none"> • These procedures are for regulated substances <i>sent</i> to the entity for reclamation, not the actual amount reclaimed. • Records documenting the names and addresses of persons sending material for reclamation/recycling and the quantity of the material sent to the regulated entity should be maintained on a transactional basis in accordance with 40 CFR 84.31(i)(4)(ii) and 40 CFR 84.31(j)(3)(i). • For procedure S9-RecFSSR.C., the same sample selected when looking at batch testing results in procedure S10-BT.C.i. can be used (i.e., records can be used to satisfy both requirements provided they have the necessary information).

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

		<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>	
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> <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 84.31(j)(3) and 84.31(j)(2).</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</p>	<ul style="list-style-type: none"> • End-of-year inventory is reported on the fourth quarter HFC Reclaimer Quarterly Report under End-of-Year Reporting. • End-of-year inventory is reported on the fourth quarter HFC Fire Suppressant Recycler Quarterly Report under End-of-Year Inventory.

		Fire Suppressant Recycler Quarterly Report. Report any variances.	
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Section 10: Batch Testing Requirements

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

Regulatory Citation	Procedure ID	Suggested Illustrative Procedures	Additional Information/Resources for the Procedures
<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 (<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>	<p>S10-BT</p>	<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 style="padding-left: 20px;">i. Report as a finding, all activities for which the regulated entity batch tested (e.g., importing, exporting, producing).</p> <p style="padding-left: 20px;">ii. Confirm if the regulated entity repackaged regulated substances for sale or distribution.</p> <p>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.</p> <p>C. For each activity type that requires batch testing (e.g., production, import, export, reclamation, recycling):</p> <p style="padding-left: 20px;">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.</p>	<ul style="list-style-type: none"> • CPAs can communicate the explanation provided by the regulated entity as to why batch testing was or was not conducted. EPA does not expect CPAs to evaluate whether batch testing was necessary. • If batch tests are not available by activity type, sample from all batch tests and note this when describing sampling procedures performed. • Batch testing is required for producers, importers, exporters, reclaimers, and fire suppression recyclers. Exporters do not need to test containers again if the batch had already been tested by another person and had not been repackaged since that test. Batch testing of regulated substances is required if the regulated substances are transferred into a container (repackaged). If the person has previously batch tested those substances prior to offering them for sale or

		<p>ii. 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> <p>D. For each sample selected:</p> <p>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 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 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).</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>distribution, retesting is not necessary. For example, if an importer has batch tested an iso tank, the importer may repackage (prior to offering for sale or distribution) the regulated substances into smaller containers without being required to conduct additional testing of that batch.</p> <ul style="list-style-type: none"> Importers may rely on a certificate of analysis provided by another person, such as the original producer, to meet the requirement that a certificate of analysis accompany all imports. However, prior to sale or distribution of material within the United States, importers must have also met its own batch testing requirements, regardless of whether material has been transferred between containers. A certificate of analysis from the producer may not be used in lieu of the importer's batch testing, but the importer may use its own batch test results to meet both the requirements related to import and sale or distribution. If a regulated entity did not conduct required batch testing, note that in the final AUP report and encourage an explanation from regulated entity as to why batch testing was not conducted. The audit trail files referenced in this section are documentation of any modifications to batch testing records for given test methods and results. Audit trail documentation provides a transparent
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40 CFR 84.33 Phasedown of Hydrofluorocarbons: Auditing of Recordkeeping and Reporting

			<p>way to identify and assess such changes. Please see Phasedown of Hydrofluorocarbons: Allowance Allocation Methodology for 2024 and Later Years for further description of audit trail documentation.</p> <ul style="list-style-type: none">• If a regulated entity is unsure if they are subject to batch testing requirements, contact HFCAllocation@epa.gov.
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