Case Study 3: Reviewing bills of lading to verify fuel supplied at the rack

You are verifying the emissions from a position holder at a California terminal. The table below shows the fuel type and quantity, emission factor, and emissions that were included in the emissions data report for a sample of fuel transactions. You have requested the bills of lading for fuel transactions during that time period. The results are in the table 2 below. Identify any errors that were made in the emissions data report, calculate the percent error, and determine whether a material misstatement is present. (For the purposes of this exercise, you may assume that the emission factors used were appropriate and arithmetic was correct.)

Table 1: Emissions Reported

Trans #	Fuel	Bbl	Destination
CARBOB1	RBOB summer regular	40	South Lake Tahoe, CA
CARBOB2	RBOB summer regular	50	Sacramento, CA
CARBOB4	RBOB summer regular	46	Orland, CA
CARBOB5	RBOB summer regular	84	Perris, CA
CARBOB6	RBOB summer regular	118	Lake Tahoe, NV
DistULS6	Distillate #1 ULS	114	Riverside, CA
DistULS7	Distillate #1 ULS	92	Merced, CA
DistULS8	Distillate #1 ULS	116	Tucson, AZ
DistULS9	Distillate #1 ULS	120	Salinas, CA
DistULS12	Distillate #2 ULS	90	Emeryville, CA
DistULS15	Distillate #2 ULS	70	Rialto, CA

Table 2: Bills of Lading

Trans #	Fuel	Bbl	Destination
CARBOB1	RBOB summer regular	40	South Lake Tahoe, CA
CARBOB2	RBOB summer regular	50	Sacramento, CA
CARBOB4	RBOB summer regular	46	Orland, CA
CARBOB5	RBOB summer regular	84	Perris, CA
CARBOB6	RBOB summer regular	118	Lake Tahoe, NV
CARBOB7	RBOB summer regular	100	Medford, OR
DistULS6	Distillate #1 ULS	114	Riverside, CA
DistULS7	Distillate #1 ULS	92	Merced, CA
DistULS8	Distillate #1 ULS	116	Tucson, AZ
DistULS9	Distillate #1 ULS	120	Salinas, CA
DistULS10	Distillate #1 ULS	125	Las Vegas, NV
DistULS12	Distillate #2 ULS	90	Emeryville, CA
DistULS13	Distillate #2 ULS	100	Phoenix, AZ
DistULS15	Distillate #2 ULS	70	Rialto, CA
DistULS17	Distillate #2 ULS	130	Bakersfield, CA
DistULS19	Distillate #2 ULS	150	Reno, NV