



### Interlaboratory Comparison Measurement EstOil-4

## **Final Report**

24.09.2008

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This report is available at the website of UT at <a href="http://www.ut.ee/katsekoda/ILC/">http://www.ut.ee/katsekoda/ILC/</a>

Testing Centre, University of Tartu Werol Tehased Ltd Tartu 2008

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#### 1 The Aim of the Intercomparison

The aim of the EstOil-4 intercomparison was to allow the participating laboratories to assess their performance in determining seven edible oil parameters: moisture content, free fatty acids content (below FFA), peroxide value (below PV), saponification value (below SAPV), beta-sitosterol content (below B-SITO) in refined rapeseed oil, phosphorus content (below P) and erucic acid content (below EA). All parameters except P were determined in refined rapeseed oil (P was determined in crude rapeseed oil). This is the fourth intercomparison of this series. The previous intercomparisons: EstOil-1<sup>1</sup>, EstOil-2<sup>2</sup> and EstOil-3<sup>3</sup> took place in 2005, 2006 and 2007, respectively.

#### 2 Organization

#### 2.1 General

The intercomparison measurement was organized jointly by the Testing Centre of University of Tartu (below UT) and Werol Tehased Ltd (below WT). See Table 1 for the detailed contact information of the organizers.

#### Table 1. Contact Information of the Organizers.

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This report was compiled jointly by UT and WT and is publicly available via the website of UT at <u>http://www.ut.ee/katsekoda/ILC/</u>. The participants are listed in this report but the results are presented in random order, so that the results cannot be traced back to the participants. Every participant will receive a private letter revealing his/her result number and permitting assessment of performance.

#### 2.2 The Samples

The oil samples were prepared and distributed by WT. The samples were refined rapeseed oil (moisture content, FFA content, PV, SAPV, B-SITO content, EA content) and crude rapeseed oil (P content) samples of approximately 100 ml in gas-tight (sealed) amber glass bottles. The samples were prepared from a single bulk of oil that was well mixed before filling the bottles. The bottles were filled and closed during a short time (around 30 seconds per bottle). The laboratories got random bottles from the pool of bottles. The first and last bottles were not distributed.

<sup>&</sup>lt;sup>1</sup> <u>http://www.ut.ee/katsekoda/ILC/Estoil/Estoil\_1\_rep\_Final.pdf</u>

<sup>&</sup>lt;sup>2</sup> <u>http://www.ut.ee/katsekoda/ILC/Estoil/EstOil-2\_2006\_final\_report.pdf</u>

<sup>&</sup>lt;sup>3</sup> <u>http://www.ut.ee/katsekoda/ILC/Estoil/EstOil-3\_final\_report.pdf</u>

#### 2.3 Data Treatment

The evaluation of participant data was done at UT according to the ISO Guide 43-1.<sup>4</sup> The z-score approach was used. The z-score for a particular measured value of a participant is calculated according to the following equation:

$$Z = \frac{X - X_c}{s},\tag{1}$$

where x is the participant's value,  $x_c$  is the consensus value and s is the target standard deviation. The consensus values are found as the mean values after elimination of outliers. The target standard deviation in our case is found as the real standard deviation of the participant values after elimination of outliers.

Elimination of outliers was done using the Grubbs test.<sup>5</sup> When applying the Grubbs test to a dataset with relatively high spread of values then extremely low values will often be retained by the test, because the high spread of the values leads to limits that will allow even negative values to be retained. At the same time it is clearly unreasonable not to eliminate values that are many times lower than the rest. This problem was tackled by applying the Grubbs test in two steps:

- (1) First the full iterative Grubbs procedure was carried out on the results as presented. Any outliers were eliminated.
- (2) Then logarithms were calculated from those results that were not eliminated during the first step and the logarithms of the results were subjected to a second iterative Grubbs procedure.

The moisture content was specified in the invitations to EstOil-4 as to be determined by the Karl Fischer procedure. Therefore we did not to include the results of gravimetric (heating loss) moisture determination into the data set that was used for calculation of the consensus value and target standard deviation. Nevertheless, the results were retained in the data treatment.

Assessment of participant performance was carried out in two ways.

(1) Absolute values of z-scores (|z| values) are used for assessing the acceptability of the results as described in Table 2.

z  Value	Acceptability of the Result	<b>Required Action</b>
$ z  \leq 2$	Acceptable result	No action is required
2 <  z  < 3	Doubtful result	Preventive action is required
$ z  \geq 3$	Unacceptable result	Corrective action is required

Table 2. Assessment of Acceptability of the Results Using z-Scores.

(2) Pairwise  $E_n$  values between participants presented as tables.

This is done using the  $E_n$  numbers as described in ISO Guide 43-1:<sup>4</sup>

$$E_{\rm n} = \frac{C_{\rm lab1} - C_{\rm lab2}}{\sqrt{U_{\rm lab1}^2 + U_{\rm lab2}^2}} \ . \tag{2}$$

where  $C_{lab1}$  and  $C_{lab2}$  are the results of the two laboratories that are compared and  $U_{lab1}$  and  $U_{lab2}$  are their expanded uncertainties. Equation 2 is adequate, if between-sample variability is significantly

<sup>&</sup>lt;sup>4</sup> ISO Guide 43-1 Proficiency Testing by Interlaboratory Comparisons. Part 1: Development and Operation of Proficiency Testing Schemes, ISO/IEC 1997.

<sup>&</sup>lt;sup>5</sup> AOAC Official Methods of Analysis, Appendix D; AOAC, 1995.

(more than 5 times) lower than between-participant variability. If not, the between-sample variability has to be taken into account and the  $E_n$  value is found as follows:

$$E_{\rm n} = \frac{C_{\rm lab1} - C_{\rm lab2}}{\sqrt{U_{\rm lab1}^2 + U_{\rm lab2}^2 + (t_{95}(df) \cdot s_s)^2}} \ . \tag{3}$$

where  $s_s$  – is the between-sample standard deviation and  $t_{95}(df)$  is the student coefficient at 95% confidence level with df degrees of freedom. Agreement between two results is considered acceptable if  $|E_n| \le 1$ . Participants who did not report uncertainties for their results were excluded from the pair-wise comparisons.

In addition to the above-described data treatment schemes of the ISO Guide 43-1 we similarly to EstOil-3 carried out data treatment according to the "robust statistics" approach,<sup>6</sup> which is presented in Annex 1. This approach permits to avoid some of the problems of the two standard approaches presented above. Since this approach was not announced in the invitation to the intercomparison, the Annex 1 remains informatory only and will be considered for the coming years.

<sup>&</sup>lt;sup>6</sup> Jörg W. Müller, J. Res. Natl. Inst. Stand. Technol. 2000, 105, 551-555

#### 3 Participants

Invitations were sent to a number of European laboratories. The participants are listed in Table 3.

Table 3.	<b>Participants</b>	to	EstOil-4.
----------	---------------------	----	-----------

Institution	Country
Central Laboratory of Arme Forces	Albania
Customs Chemicals Laboratory	Albania
Herkon	Bosnia
Euro Inspekt d o o	Bosnia
Euroinspekt Croatiakontrola d.o.o.	Croatia
Laboratory of Food and Biotechnology	Croatia
Nastavni Zavod Za Javno Zdravstvo	Croatia
Public Health Institute	Croatia
Public Health Institute of Istria County	Croatia
C.P. Foodlab Ltd	Cyprus
Panchris Animal Premix ltd	Cyprus
Estonian University of Life Sciences	Estonia
Tartu Veterinary and Food Laboratory	Estonia
Tallinn Veterinary and Food Laboratory	Estonia
Laboratory of Werol Tehased Ltd	Estonia
Testing Centre of University of Tartu	Estonia
Agricultural Research Centre	Estonia
AS Biodiesel Paldiski laboratory	Estonia
Chemical Analytical Laboratories M Galanakis	Greece
Union of Agricultural Cooperatives of Iraklio Crete	Greece
National Food Investigation Institute Analytical Division	Hungary
National Institute for Food Safety and Nutrition	Hungary
Latvenergo, Latvijan State JointStock Company	Latvia
Laboratoire Officiel d'Analyses et de Recherches Chimiques	Morocco
ODDZIAŁ Laboratoryjny	Poland
Giih Laboratorium Kontrolno-Analitycne	Poland
Sea Fisheries Institute in Gdynia. Testing Laboratory	Poland
Labor for Fermentation Technologies and Refrigeration in Food Industry	Romania
Regionálny úrad verejného zdravotníctva so sídlom v Prešove	Slovakia
EL SPOL. S R.O.	Slovakia
Regionálny úrad verejného zdravotníctva so sídlom v Prešove	Slovakia
Zavod Za Zdravstveno Varstvo Maribor-Institut Za Varstvo Okolja	Slovenia
Petrol d.d., Ljubljana - Laboratory Petrol	Slovenia
Slovenian Institute for Hop Research and Brewing	Slovenia
Aceites Borges Pont SAU	Spain
SGS Española de Control, S.A.	Spain
Vitsan Gösetim Mümessilik Ve Tic. A.S.	Turkey

#### 4.1 Results of the Participants

Results of the participants are presented in Table 4. The results are presented with the same number of decimal digits as given by the participants. Participants who presented their results in units other than those requested were asked to make the unit conversion themselves.

	Moisture	e Content		Free Fat	ty Acid Conten	t
Lab	<b>Result</b> <sup>b</sup>	Uncertainty	k۲	Result <sup>b</sup>	Uncertainty	k۲
number <sup>a</sup>	ppm <sup>d</sup>	ppm		%	%	
1				0.0145	0.00040	2
2						
3	377			0.052		
4				0.02		
5				0.038	0.014	2
6	365	37	2	0.025	0.006	2
7	300	90	2	0.02	0.006	2
8	358.0	14	95%	0.02	0.000	-
9	347 59	26 42	2			
10	337	2.0	2	0.07	0.003	2
11	380	2.0	2	0.07	0.000	2
12	360	20	2	0.05	0.006	2
13				0.034	0.000	2
14				0.02	0.02	-
15				0.02	0.002	2
16				0.0728	0.001128	2
17				0.034	01001120	-
18				0.03	0.002	95%
19	398.9	0.64	2	0.021	0.03	2
20				0.056	0.0032	2
21						
22	208	20	2	0.030	0.003	2
23		_	-	0.0230	0.001	2
24	568.45	7	2	0.040		
25	56	40	0	0.042	0.000	0
26	380	19	Z	0.034	0.003	2
27	111			0.070	0.004	Z
20	411			0.155	0.003	2
29				0.004	0.003	2
31				0.032	0.011	2
32	360.1			0.03	0.011	-
33				0.038	0.007	2
34	300	500	2	0.03	0.05	2
35	363	36	2	0.011	0.001	2
36						
37	778			0.04		
Consensus						
value	372 1			0.036		

 Table 4. Participant Results together with the Expanded Uncertainties and the Derived Consensus Values.

Denovide velue				Phosphorus Content in crude		
Lah	Peroxide v	alue	r <sub>c</sub>	Recult <sup>b</sup>	u oli Uncortainty	ь <sup>с</sup>
	Result	Uncertainty	ĸ	Result	Uncertainty	ĸ
number	meqO2/kg	meqO2/kg	0	ppm <sup>-</sup>	ppm	
1	3.44	0.0312	2			
2						
3	1.51			146		
4	2.7			148.8		
5	1.85	0.29	2			
6	0.9	0.5	2	130	16	2
7			2			
8						
9						
10	2 07			93		
14	1 5			101		
12	1.5	0.05	2	131		
12	2.34	0.05	2			
14	2.54	0.00	2	100	10.0	2
14	1.00	0.07	2	123	12.3	2
16	0.90	0.07	2	105	5.0	2
17	1.00	0.2	2			
18	1.20	0.04	95%			
19	7.511	0.1	2	21.44	0.1	
20			_		••••	
21	1.15	0.18	2			
22	0.968	0.145	2	119	26	2
23						
24						
25	1.52			5		
26	2.7	0.1	2			
27	0.81	0.06	2	120	0.5	2
28						
29	1.44	0.07	2			
30			-	119.1		-
31	2.14	0.46	2	150.7	22.4	2
32	1.86	0.4.4	0	164.4	4.00	0
33	1.38	0.14	2	121.45	4.86	2
34 25	0.98		2	140 145 o	14 6	0
30 26	2.130	0.214	∠ 2	145.8	14.0	2
30 37	1.10	0.10	2			
	1.09					
value	1 55			130 5		

	Saponifica	ation value		Beta-Sitost	erol content	
Lab number <sup>a</sup>	Result <sup>b</sup>	Uncertainty mg/g	k۵	Result <sup>b</sup>	Uncertainty	k°
1						
2				3828	649	95.45%
3	191			3549		
4	189					
5						
6	189.6	4.7	2			
7	192	2.6	3	2760	552	
8						
9						
10						

11						
12	191	2.4	2			
13						
14						
15	189	3.2	2			
16	206	0.2	2			
17	190.3					
18						
19	190.9	0.8	2			
20	187.5	2.1	2			
21						
22	184	18	2			
23						
24				3846.93	51	2
25	191.2					
26				3850	77	2
27						
28	193					
29						
30						
31	189.6	2.5	2			
32	186.3					
33						
34	191	4	2	3360	360	2
35	197.02	19.7	2			
36						
37	203					
Consensus				_		
value	190.2			3532.3		

**k**<sup>c</sup>

# LabErucic acid contentLabResult<sup>b</sup> Uncertaintynumber<sup>a</sup>% %11

	/0	/0	
1			
2			
3	0.09		
4			
5			
6			
7			
8			
9			
10			
11			
12	0.09	0.00036	2
13			
14	0.11		
15			
16	<b>.</b>		
17	0.1		
10			
20			
21			
22	0.065	0.01	2
23	0.18	0.01	2
24			
25	0.52		
26	0.09	0.006	2

27	0.1	0.003	2
28			
29	0.04		
30			
31			
32			
33			
34	0.1	0.5	2
35			
36			
37	0.099		
Consensus			
value	0.097		

<sup>*a*</sup> The participating laboratories are given numbers in random order that is different from the order given in Table 3. <sup>*b*</sup> Outlying results according to the ordinary Grubbs test and Grubbs test with log values are marked in red and blue, respectively. <sup>*c*</sup> Coverage factor or confidence level, as provided by the participants. <sup>*d*</sup> Although ppm is not an SI unit, it was decided to present the results in this unit respecting the established practice. ppm is identical to mg/kg. <sup>*e*</sup> Moisture content values that are found by the heating loss method are given in *italic*.

Two laboratories were found outlying in moisture content measurement (only laboratories using the Karl Fischer method were considered), one laboratory in FFA measurement, two in P content measurement, two in SAPV measurement, none in B-SITO measurement, and four in EA content measurement (see Table 4) according to the Grubbs tests.

Peroxide value (PV) is a special parameter because of its instability. Due to some difficulties in logistics (several parcels were lost in the postal system and were resent) PV determinations were done during a longer time period than optimal. As Figure 4 demonstrates, there is a temporal trend in the PV values obtained by different laboratories at different times. According to the experiments carried out at our laboratory the PV increases in a closed bottle kept at room temperature by ca 0.06 meq/kg per ten days. Given that in the worst cases the measurements were done with a 40 day time lag the reasonable increase of PV over time would be in the range of 0.2-0.3 meq/kg. It is, however, possible that with some bottles the increase was faster. In any case, the rate of PV increase is too vaguely defined in this case to allow any meaningful correction. Similarly, we did not consider it justified to use the Grubbs test – a purely statistical method – for outlier detection in the case of PV. So the data of all laboratories with the exception of laboratory No 19 were used for the consensus value and target standard deviation calculation. Laboratory No 19 reported result, which is nearly five times larger than the consensus value and almost two times larger than the next largest values. This value cannot be explained by any temporal change in the oil sample.

Full information about consensus values and target standard deviations is presented in Table 5 (the respective data of the EstOil-1 and EstOil-2 intercomparisons are also given for reference).

Moisture content	FFA content	PV	P content	SAPV	B-SITO content	EA content	
ppm	%	meq/kg	ppm	mg/g	ppm	%	Unit
			EstOil-4				
373.7	0.036	1.71	130.5	190.2	3532.3	0.097	consensus value
365.0	0.033	1.51	123.0	191.0	3688.6	0.099	consensus value (median)
20.6	0.017	0.79	18.9	2.9	427.5	0.007	target standard deviation
13.0	0.004	0.18	8.4	0.7	132.9	0.005	target standard deviation (median)
0.5	0.002	0.00	2.2	1.0	27.0	0.006	between-sample variability <sup>a</sup>
6%	48%	46%	15%	1.5%	12%	7%	relative target standard deviation
4%	12%	12%	7%	0.4%	4%	5%	relative target standard deviation (median
0.1%	4.2%	0.0%	1.7%	0.5%	0.8%	6.2%	relative between-sample variability relative difference between two consensu
2.3%	8.5%	12.1%	5.7%	0.4%	4.4%	1.7%	values

### Table 5. Consensus Values and Target Standard Deviations of Interlaboratory Comparison Measurements EstOil-4, EstOil-3, EstOil-2 and EstOil-1.

EstOil-3									
81.6	0.031	14.07	125.3	189.7	3877.4				
101.2	0.029	14.00	138.1	190.1	3820.5				
22.4	0.013	3.60	55.4	2.3	423.5				
16.7	0.003	0.45	13.6	1.0	143.7				
2.9	0.0000	0.20	2.7	1.0	59.1				
27%	42%	26%	44%	1.2%	11%				
16%	11%	3%	10%	0.5%	4%				
3.6%	0.0%	1.4%	2.2%	0.5%	1.5%				
23.9%	7.7%	0.5%	10.2%	0.2%	1.5%				

	EstO	il-2		
87.7	0.03	6.9	124.2	
19.1	0.01	1.9	31.9	
6.4	0.0003	0.03	1.9	
22%	37%	27%	26%	
7.3%	1.1%	0.4%	1.5%	
Est	Oil-1			
362.5	0.07			
32.9	0.01			
6.0	0.0004			
9%	19%			
1.7%	0.5%			
<sup>a</sup> Given at sta	ndard deviatio	n level. See	section 4.2 for more	informat

consensus value consensus value (median) target standard deviation target standard deviation (median) between-sample variability<sup>a</sup> relative target standard deviation relative target standard deviation (median) relative between-sample variability relative difference between two consensus values

consensus value target standard deviation between-sample variability<sup>a</sup> relative target standard deviation relative between-sample variability

consensus value target standard deviation between-sample variability<sup>a</sup> relative target standard deviation relative between-sample variability The z-scores are calculated according to equation 1 and are presented in Table 6.

#### Table 6. Participant z-Scores.

number <sup>a</sup> contentcontentcontentcontentcontent1 $-1.3$ $2.2$ $0.7$ $0.7$ $0.7$ 2 $-0.9$ $-0.3$ $0.8$ $0.3$ $0.0$ $-1.0$ 4 $-0.9$ $1.3$ $1.0$ $-0.4$ $-0.1$ $-0.4$ $-0.4$ 5 $0.1$ $0.2$ $-0.9$ $-1.0$ $0.0$ $-0.2$ $-1.8$ 6 $-0.4$ $-0.6$ $-1.0$ $0.0$ $-0.2$ $-1.8$ 8 $-0.8$ $-1.3$ $-1.8$ $-2.0$ $-1.8$ $-1.8$ 9 $-1.3$ $-1.8$ $-2.0$ $-2.0$ $-1.8$	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	t
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	
6       -0.4       -0.6       -1.0       0.0       -0.2         7       -3.6       -0.9       0.6       -1.8         8       -0.8       -1.3       -1.3       -1.3         10       -1.8       2.0       0.5       -2.0	
7       -3.6       -0.9       0.6       -1.8         8       -0.8       -1.3       -1.3       -1.3         10       -1.8       2.0       0.5       -2.0	
8 -0.8 9 -1.3 10 -1.8 2.0 0.5 -2.0	
9 -1.3	
10 -18 20 05 -20	
12   -0.1   -0.4   0.3   -1.0	
13 -0.9 0.8	
14 -0.9 -0.9 -0.4 1.8	
15 -0.6 -1.0 -1.3 -0.4	
16 2.1 2.9 5.5	
17 -0.1 -0.6 0.1 0.4	
18 -0.4 -0.4	
19 1.2 -0.9 7.4 -5.8 0.3	
20 1.2 -0.9	
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	
$23 \qquad -0.0 \qquad 0.7$	
25 - 154 - 0.3 - 0.2 - 66 - 0.4 - 601 -	
26 0.3 -0.1 1.3 0.7 -1.0	
27 2.0 -1.1 -0.6 0.4	
28 1.8 6.9 1.0	
29 1.6 -0.3 -8.2	
-0.6	
31 -0.2 0.5 1.1 -0.2	
32  -0.7  -0.4  0.2  1.8  -1.3	
0.1 - 0.4 - 0.5	
-34 $-3.0$ $-0.4$ $-0.9$ $0.5$ $0.3$ $-0.4$ $0.4$	
36 -0.0 -1.0 0.0 0.0 2.4	
37 19.6 0.2 0.0 4.4 0.2	

<sup>*a*</sup> The participating laboratories are given in random order that is different from the order given in Table 3 but is identical to the order given in Table 4. <sup>*b*</sup> According to the ISO Guide 43-1: acceptable result is marked in green, doubtful result in yellow and unacceptable result in red.

The results are presented in graphical form in the Figures below:



Figure 1. Results of Participants with the z-Score Boundaries.<sup>*a*</sup> Moisture Content Measurement  $^{b}$ .

<sup>*a*</sup> The consensus value found as average is denoted by the solid green line. The dotted green line denotes the median consensus value. The 2*s* boundaries are denoted by blue lines. The 3*s* boundaries are denoted by red lines. <sup>*b*</sup> Results of the laboratories 22, 24, 25 and 37 are out of the figure range (see the Table 4).

Figure 2. Results of Participants with the z-Score Boundaries.<sup>*a*</sup> FFA Content Measurement<sup>*b*</sup>.



<sup>*a*</sup> The consensus value found as average is denoted by the solid green line. The dotted green line denotes the median consensus value. The 2s boundaries are denoted by blue lines. The 3s boundaries are denoted by red lines. <sup>*b*</sup> Result of the laboratory 28 is out of the figure range (see the Table 4).



Figure 3. Results of Participants with the z-Score Boundaries.<sup>*a*</sup> PV Measurement<sup>*b*</sup>.

<sup>*a*</sup> The consensus value found as average is denoted by the solid green line. The dotted green line denotes the median consensus value. The 2s boundaries are denoted by blue lines. The 3s boundaries are denoted by red lines. <sup>*b*</sup> Result of the laboratory 19 is out of the figure range (see the Table 4).

Figure 4. Dependence of the Results of PV Measurement on Measurement Date.<sup>a</sup>



<sup>a</sup> The magenta point on 19.05.2008 denotes the result of control analysis performed at WT.



Figure 5. Results of Participants with the z-Score Boundaries.<sup>*a*</sup> P Content Measurement<sup>*b*</sup>.

<sup>*a*</sup> The consensus value found as average is denoted by the solid green line. The dotted green line denotes the median consensus value. The 2*s* boundaries are denoted by blue lines. The 3*s* boundaries are denoted by red lines. <sup>*b*</sup> Results of the laboratories 19 and 25 are out of the figure range (see the Table 4).

Figure 6. Results of Participants with the z-Score Boundaries.<sup>*a*</sup> SAPV Measurement<sup>*b*</sup>.



<sup>*a*</sup> The consensus value found as average is denoted by the solid green line. The dotted green line denotes the median consensus value. The 2*s* boundaries are denoted by blue lines. The 3*s* boundaries are denoted by red lines. <sup>*b*</sup> Results of the laboratories 16 and 37 are out of the figure range (see the Table 4).



Figure 7. Results of Participants with the z-Score Boundaries.<sup>*a*</sup> B-SITO Measurement.

<sup>*a*</sup> The consensus value found as average is denoted by the solid green line. The dotted green line denotes the median consensus value. The 2*s* boundaries are denoted by blue lines. The 3*s* boundaries are denoted by red lines.





<sup>*a*</sup> The consensus value found as average is denoted by the solid green line. The dotted green line denotes the median consensus value. The 2*s* boundaries are denoted by blue lines. The 3*s* boundaries are denoted by red lines. <sup>*b*</sup> Results of the laboratories 22, 23 and 29 are out of the figure range (see the Table 4).

## From Table 6 and the Figures it can be concluded that based on the z-score approach from the 128 submitted results 16 are unacceptable and 5 are doubtful.

#### 4.2 Between-Sample Variability

Between-sample variability was determined by UT (moisture content), by WT (FFA content, PV, P content, SAPV), by Estonian University of Life Sciences (B-SITO content) and by Estonian Agricultural Research Centre (EA content) under repeatability conditions (see Table 5). The data were treated using the ANOVA technique to separate the effects of between- and within-sample variability.<sup>7</sup>

For the moisture content the between-sample standard deviation found was 0.5 ppm (five samples, coulometric Karl Fischer titration). This is 30 times lower than the between-participant standard deviation. For the FFA content the between-sample standard deviation was 0.0015% (five samples). This is 11 times lower than the between-participant standard deviation. For the PV the between-sample standard deviation could not be calculated because the ANOVA results indicated that the overall variability is wholly due to within-sample variability. This indicates that between-sample variability is negligible. For the phosphorus content the between-sample standard deviation was found 2.2 ppm (five samples), which is 9 times lower than the between-participant standard deviation. For the SAPV the between-sample standard deviation was found 1.0 mg/g (four bottles), which is only 3 times lower than the between-participant standard deviation. For the B-SITO the between-sample standard deviation. For the EA the between-sample standard deviation was found 0.006%, which is only 15% lower than the between-participant standard deviation.

We can conclude that in moisture content, FFA content, PV, P content and B-SITO content measurement the between-sample variability has negligible effect on the between-participant variability. In the case of SAPV and EA measurements the differences are 3 times and 15%, respectively. This between-sample variability is not negligible. Therefore with these parameters the between-sample variability is taken into account in  $E_n$  score calculations (see section 2.3). It is important to note that this is a relative effect and is caused by the very low spread of the participant results in SAPV and especially EA measurement (see section 5.2 for discussion) and not by sample instability.

<sup>&</sup>lt;sup>7</sup> The treatment was carried out as described in A.M.H., van der Veen, J. Pauwels, *Accred. Qual. Assur.*, **2000**, *5*, 464-469.

#### 5 Discussion

#### 5.1 Elimination of Outliers Using the Two-Step Grubbs Test

Altogether 11 participant results were eliminated from consensus value and target standard deviation calculation based on the Grubbs tests. Out of these one was rejected using the second Grubbs test with logarithmic values (see section 4.1). This value is around 1.5 times lower than the respective consensus value. Based on this we find that the two-step approach is well justified in cases when the spread of the participant results is high.

#### 5.2 Assessment of Participant Results by the z-Score Approach

All in all 128 results were submitted. According to the z-score approach 107 of them (83.6%) were acceptable, 5 (3.9%) were doubtful and 16 (12.5%) were unacceptable (See Table 6).

The large number of acceptable z-scores is with several measurands caused by using the actual standard deviations as target standard deviations in z-score calculation. Even after outlier elimination the standard deviations of FFA, PV, P, B-SITO are still large being 12 ... 48% of the consensus value. This causes the width of the acceptable result zone  $(\pm 2s)$  to be up to 2 times the consensus value. The situation with moisture and EA content (relative target standard deviation 6 and 7%, respectively) is good. The situation with SAPV is very good – the relative target standard deviation is 1.5% of the consensus value.

## The spread of the participant results in moisture and EA content determination is good and in SAPV determination excellent.

This very low spread of the participant values also explains why the between-sample variability in EA content and SAPV determination is not significantly lower than the target standard deviation. Based on the between-sample variability determinations it can be stated that in all other cases the spread of the participant results is caused by large between-lab scatter of the results. These could be due to the following factors:

- 1. The FFA content in the samples were low. This is probably one of the main reasons for the large spread of these measurement results. Several factors that at higher analyte levels are of low significance can seriously influence results at low analyte levels. In the case of e.g. FFA content these can be
  - a. too small size of sample taken for titration and correspondingly low titrant volume, leading to the high sensitivity of the result towards end-point determination;
  - b. in the case of a larger sample, too low solvent volume, so that part of the sample does not dissolve;

The content of FFA was similar to the EstOil-3 intercomparison and the relative target standard deviations are also very similar, indicating consistent performance of the participants.

2. PV is an unstable analyte and the PV was this time ca 8 times lower than in EstOil-3. therefore the increase of the relative target standard deviation from 26% to 46% is not unexpected, especially if in addition the instability of this analyte is considered.

## The high spread FFA and PV results is caused first of all by the low values of the parameters in the samples.

3. Different methods were used by different participants. This can have an effect on the agreement of the participant results and concerns first of all the moisture content measurement. Differently from EstOil-3, this year the moisture content in the samples was not low. The results (Table 4) indicate that the agreement between the Karl Fischer titration and the loss on

heating procedure (based on the ISO 662 standard) is better than in EstOil-3. In the case of the other measurands we did not observe any trends or systematic differences between results of laboratories comparing these methods. The results of participants using identical methods often differed very much.

4. Sample-to-sample variability plays insignificant role (see previous section), with 5 out of 7 parameters (the exception is the saponification value and erucic acid content).

Although according to the z-score approach most of the participants performed satisfactorily, it is of interest to compare the self-declared uncertainties of the participant results to the agreement between the participant results. The picture is very non-uniform. In the case of moisture content, P and SAPV the situation is good. At the same time

## in the case of FFA and PV (even considering the potential peroxide value change in the samples) the majority of participants have severely underestimated their uncertainties.

For example, in FFA content measurements the uncertainty intervals of laboratories 1, 15, 18, 20 and 27 do not overlap in any of the two-lab pairs! This means that at least four of the five laboratories have underestimated the uncertainties of their results (and this is by far not the only similar set of laboratories). At the same time all these laboratories have satisfactory z-score values. The situation with B-SITO and EA is intermediate.

Obviously, especially when having data with high spread like in the present intercomparison, the z-score approach has serious deficiencies when assessing participant performance:

(1) Uncertainties of participant results are not taken into account.

(2) The consensus values derived from the participant data are too unreliable to be used as reference values.

(3) The standard deviations of the participant data are too large and result in excessively wide acceptable result zones. Because of the unreliability of the consensus value it is also not reasonable to use a narrower predefined target standard deviation because then it is possible that laboratories obtaining correct results will have unacceptable z-scores.

All these problems would be solved by independently determined reference values for the samples. However, this would make the intercomparison too expensive. Under these circumstances a useful alternative is the pair-wise comparison of laboratory results using the  $E_n$  scores.

#### 5.3 Pair-wise Comparison of Participant Results

The paired comparisons are presented in Tables 7 to 12.

	<i>E</i> nl value												
Lab No	6	7	8	9	10	11	19	22	24	26	34	35	
6	0.0	0.7	0.2	0.4	0.8	0.4	0.9	3.7	5.4	0.4	0.1	0.0	
7	0.7	0.0	0.6	0.5	0.4	0.9	1.1	1.0	3.0	0.9	0.0	0.6	
8	0.2	0.6	0.0	0.3	1.5	0.9	2.9	6.1	13.5	0.9	0.1	0.1	
9	0.4	0.5	0.3	0.0	0.4	1.0	1.9	4.2	8.1	1.0	0.1	0.3	
10	0.8	0.4	1.5	0.4	0.0	2.1	29.5	6.4	32.6	2.3	0.1	0.7	
11	0.4	0.9	0.9	1.0	2.1	0.0	0.9	6.1	8.9	0.0	0.2	0.4	
19	0.9	1.1	2.9	1.9	29.5	0.9	0.0	9.5	24.7	1.0	0.2	1.0	
22	3.7	1.0	6.1	4.2	6.4	6.1	9.5	0.0	17.1	6.2	0.2	3.7	
24	5.4	3.0	13.5	8.1	32.6	8.9	24.7	17.1	0.0	9.3	0.5	5.6	
26	0.4	0.9	0.9	1.0	2.3	0.0	1.0	6.2	9.3	0.0	0.2	0.4	
34	0.1	0.0	0.1	0.1	0.1	0.2	0.2	0.2	0.5	0.2	0.0	0.1	
35	0.0	0.6	0.1	0.3	0.7	0.4	1.0	37	5.6	0.4	0.1	0.0	

#### Table 7. Comparison of the Results of Participants in Pairs: Moisture Content Measurement.

<sup>*a*</sup> The numbers of participants are the same as in Table 4. <sup>*b*</sup>According to the ISO Guide 43-1: considered acceptable agreement between two results is considered acceptable - marked in green and unacceptable results in yellow.

	<i>E</i> <sub>n</sub>   value																				
Lab No	1	5	6	7	12	13	14	16	17	18	19	21	22	24	25	26	28	29	30	32	33
1	0.0	1.2	0.7	1.2	0.7	30.7	0.3	2.2	24.2	5.5	93.2	0.7	12.9	2.9	3.9	8.7	3.3	3.7	25.0	4.7	2.2
5	1.2	0.0	0.9	0.3	0.9	2.3	0.9	1.1	13.1	0.3	6.6	0.6	1.5	2.1	0.6	0.3	0.5	1.6	25.0	0.5	0.5
6	0.7	0.9	0.0	0.7	0.0	3.1	0.2	0.5	20.4	2.5	17.4	0.3	5.2	2.7	0.6	2.6	0.9	3.0	25.0	0.9	0.7
7	1.2	0.3	0.7	0.0	0.7	2.7	0.8	1.1	16.3	0.9	9.8	0.4	2.6	2.4	0.4	0.9	0.2	2.2	25.0	0.2	0.3
12	0.7	0.9	0.0	0.7	0.0	3.1	0.2	0.5	20.4	2.5	17.4	0.3	5.2	2.7	0.6	2.6	0.9	3.0	25.0	0.9	0.7
13	30.7	2.3	3.1	2.7	3.1	0.0	2.1	36.9	25.7	9.2	106.7	2.2	17.8	3.4	11.3	14.8	8.2	4.8	25.0	12.0	5.9
14	0.3	0.9	0.2	0.8	0.2	2.1	0.0	0.2	18.7	2.2	13.4	0.4	4.3	2.8	0.7	2.2	0.9	3.0	25.0	0.9	0.7
16	2.2	1.1	0.5	1.1	0.5	36.9	0.2	0.0	24.1	5.2	94.0	0.6	12.6	2.9	3.5	8.3	3.0	3.6	25.0	4.2	2.0
17	24.2	13.1	20.4	16.3	20.4	25.7	18.7	24.1	0.0	20.4	13.1	16.6	19.4	4.9	22.9	21.5	22.2	12.0	24.9	22.8	21.6
18	5.5	0.3	2.5	0.9	2.5	9.2	2.2	5.2	20.4	0.0	21.3	1.4	3.4	2.2	3.1	0.2	2.4	1.9	25.0	2.8	2.3
19	93.2	6.6	17.4	9.8	17.4	106.7	13.4	94.0	13.1	21.3	0.0	10.3	22.3	0.8	44.6	33.7	31.3	4.9	25.0	43.9	24.1
21	0.7	0.6	0.3	0.4	0.3	2.2	0.4	0.6	16.6	1.4	10.3	0.0	3.1	2.6	0.1	1.4	0.3	2.5	25.0	0.2	0.2
22	12.9	1.5	5.2	2.6	5.2	17.8	4.3	12.6	19.4	3.4	22.3	3.1	0.0	1.6	8.6	4.7	6.8	0.6	25.0	8.2	6.0
24	2.9	2.1	2.7	2.4	2.7	3.4	2.8	2.9	4.9	2.2	0.8	2.6	1.6	0.0	2.7	2.2	2.6	1.3	25.0	2.6	2.6
25	3.9	0.6	0.6	0.4	0.6	11.3	0.7	3.5	22.9	3.1	44.6	0.1	8.6	2.7	0.0	4.2	0.6	3.0	25.0	0.5	0.2
26	8.7	0.3	2.6	0.9	2.6	14.8	2.2	8.3	21.5	0.2	33.7	1.4	4.7	2.2	4.2	0.0	2.9	2.0	25.0	3.7	2.5
28	3.3	0.5	0.9	0.2	0.9	8.2	0.9	3.0	22.2	2.4	31.3	0.3	6.8	2.6	0.6	2.9	0.0	2.8	25.0	0.1	0.2
29	3.7	1.6	3.0	2.2	3.0	4.8	3.0	3.6	12.0	1.9	4.9	2.5	0.6	1.3	3.0	2.0	2.8	0.0	25.0	2.9	2.8
30	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	24.9	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	0.0	25.0	25.0
32	4.7	0.5	0.9	0.2	0.9	12.0	0.9	4.2	22.8	2.8	43.9	0.2	8.2	2.6	0.5	3.7	0.1	2.9	25.0	0.0	0.1
33	2.2	0.5	0.7	0.3	0.7	5.9	0.7	2.0	21.6	2.3	24.1	0.2	6.0	2.6	0.2	2.5	0.2	2.8	25.0	0.1	0.0

Table 8. Comparison of the Results of Participants in Pairs: FFA Measurement.

<sup>*a*</sup> The numbers of participants are the same as in Table 4. <sup>*b*</sup> According to the ISO Guide 43-1: considered acceptable agreement between two results is considered acceptable - marked in green and unacceptable results in yellow.

	l <i>E</i> nl value																		
Lab No	1	5	6	12	13	15	16	18	19	21	22	26	27	29	31	33	34	35	36
1	0.0	5.5	5.1	35.1	1.3	32.4	2.8	39.8	38.9	12.5	16.7	6.6	38.9	25.5	2.8	14.6	2.5	6.0	12.5
5	5.5	0.0	1.6	1.6	0.5	3.0	6.1	1.5	18.5	2.1	2.7	2.7	3.5	1.4	0.5	1.5	0.8	0.8	2.1
6	5.1	1.6	0.0	0.9	1.5	0.1	5.8	1.0	13.0	0.5	0.1	3.5	0.2	1.1	1.8	0.9	0.1	2.3	0.5
12	35.1	1.6	0.9	0.0	1.1	4.8	12.8	0.8	54.9	1.2	2.6	11.2	7.2	0.8	1.7	0.1	0.4	3.5	1.2
13	1.3	0.5	1.5	1.1	0.0	1.6	1.9	1.1	6.0	1.4	1.6	0.4	1.8	1.1	0.2	1.1	1.0	0.2	1.4
15	32.4	3.0	0.1	4.8	1.6	0.0	14.3	5.7	53.7	1.0	0.0	13.5	1.6	4.8	2.5	2.7	0.0	5.2	1.0
16	2.8	6.1	5.8	12.8	1.9	14.3	0.0	12.6	15.7	10.6	12.3	5.7	15.3	12.0	3.7	10.8	3.0	6.4	10.6
18	39.8	1.5	1.0	0.8	1.1	5.7	12.6	0.0	56.6	1.5	3.0	11.1	8.5	0.2	1.6	0.3	0.4	3.3	1.5
19	38.9	18.5	13.0	54.9	6.0	53.7	15.7	56.6	0.0	30.9	37.1	32.7	57.5	49.3	11.4	36.0	6.5	22.8	30.9
21	12.5	2.1	0.5	1.2	1.4	1.0	10.6	1.5	30.9	0.0	0.8	7.4	1.8	1.5	2.0	1.0	0.2	3.5	0.0
22	16.7	2.7	0.1	2.6	1.6	0.0	12.3	3.0	37.1	0.8	0.0	9.6	1.0	2.9	2.4	2.1	0.0	4.5	0.8
26	6.6	2.7	3.5	11.2	0.4	13.5	5.7	11.1	32.7	7.4	9.6	0.0	15.3	9.7	1.2	7.5	1.7	2.4	7.4
27	38.9	3.5	0.2	7.2	1.8	1.6	15.3	8.5	57.5	1.8	1.0	15.3	0.0	6.7	2.9	3.8	0.2	6.0	1.8
29	25.5	1.4	1.1	0.8	1.1	4.8	12.0	0.2	49.3	1.5	2.9	9.7	6.7	0.0	1.5	0.4	0.5	3.1	1.5
31	2.8	0.5	1.8	1.7	0.2	2.5	3.7	1.6	11.4	2.0	2.4	1.2	2.9	1.5	0.0	1.6	1.1	0.0	2.0
33	14.6	1.5	0.9	0.1	1.1	2.7	10.8	0.3	36.0	1.0	2.1	7.5	3.8	0.4	1.6	0.0	0.4	3.0	1.0
34	2.5	0.8	0.1	0.4	1.0	0.0	3.0	0.4	6.5	0.2	0.0	1.7	0.2	0.5	1.1	0.4	0.0	1.1	0.2
35	6.0	0.8	2.3	3.5	0.2	5.2	6.4	3.3	22.8	3.5	4.5	2.4	6.0	3.1	0.0	3.0	1.1	0.0	3.5
36	12.5	2.1	0.5	1.2	1.4	1.0	10.6	1.5	30.9	0.0	0.8	7.4	1.8	1.5	2.0	1.0	0.2	3.5	0.0

#### Table 9. Comparison of the Results of Participants in Pairs: PV Measurement.

<sup>*a*</sup> The numbers of participants are the same as in Table 4. <sup>*b*</sup> According to the ISO Guide 43-1: considered acceptable agreement between two results is considered acceptable - marked in green and unacceptable results in yellow.

		l <i>E</i> nl value												
Lab No	6	14	15	19	22	27	31	33	35					
6	0.0	0.3	1.5	6.8	0.4	0.6	0.8	0.5	0.7					
14	0.3	0.0	1.4	8.3	0.1	0.2	1.1	0.1	1.2					
15	1.5	1.4	0.0	23.2	0.5	4.1	2.0	2.7	2.7					
19	6.8	8.3	23.2	0.0	3.8	193.3	5.8	20.6	8.5					
22	0.4	0.1	0.5	3.8	0.0	0.0	0.9	0.1	0.9					
27	0.6	0.2	4.1	193.3	0.0	0.0	1.4	0.3	1.8					
31	0.8	1.1	2.0	5.8	0.9	1.4	0.0	1.3	0.2					
33	0.5	0.1	2.7	20.6	0.1	0.3	1.3	0.0	1.6					
35	0.7	1.2	2.7	8.5	0.9	1.8	0.2	1.6	0.0					

<sup>*a*</sup> The numbers of participants are the same as in Table 4. <sup>*b*</sup> According to the ISO Guide 43-1: considered acceptable agreement between two results is considered acceptable - marked in green and unacceptable results in yellow.

	<i>E</i> <sub>n</sub>   value												
Lab No	6	7	12	15	16	19	20	22	31	34	35		
6	0.0	0.4	0.2	0.1	3.0	0.2	0.4	0.3	0.0	0.2	0.4		
7	0.4	0.0	0.2	0.6	3.7	0.3	1.0	0.4	0.5	0.2	0.3		
12	0.2	0.2	0.0	0.4	4.1	0.0	0.8	0.4	0.3	0.0	0.3		
15	0.1	0.6	0.4	0.0	4.0	0.4	0.3	0.3	0.1	0.3	0.4		
16	3.0	3.7	4.1	4.0	0.0	5.2	5.3	1.2	4.4	3.1	0.5		
19	0.2	0.3	0.0	0.4	5.2	0.0	1.0	0.4	0.3	0.0	0.3		
20	0.4	1.0	0.8	0.3	5.3	1.0	0.0	0.2	0.5	0.7	0.5		
22	0.3	0.4	0.4	0.3	1.2	0.4	0.2	0.0	0.3	0.4	0.5		
31	0.0	0.5	0.3	0.1	4.4	0.3	0.5	0.3	0.0	0.3	0.4		
34	0.2	0.2	0.0	0.3	3.1	0.0	0.7	0.4	0.3	0.0	0.3		
35	0.4	0.3	0.3	0.4	0.5	0.3	0.5	0.5	0.4	0.3	0.0		

#### Table 11. Comparison of the Results of Participants in Pairs: SAPV Measurement.

<sup>*a*</sup> The numbers of participants are the same as in Table 4. <sup>*b*</sup> According to the ISO Guide 43-1: considered acceptable agreement between two results is considered acceptable - marked in green and unacceptable results in yellow. Because the between sample variability uncertainty of SAPV measurement is relatively high, it was necessary to use the modified equation (eq 3) for  $E_n$  value calculation.

#### Table 12. Comparison of the Results of Participants in Pairs: B-SITO Content Measurement.

	l <i>E</i> nl value										
Lab No	2	7	24	26	34						
2	0.0	1.3	0.0	0.0	0.6						
7	1.3	0.0	2.0	2.0	0.9						
24	0.0	2.0	0.0	0.0	1.3						
26	0.0	2.0	0.0	0.0	1.3						
34	0.6	0.9	1.3	1.3	0.0						

<sup>*a*</sup> The numbers of participants are the same as in Table 4. <sup>*b*</sup> According to the ISO Guide 43-1: considered acceptable agreement between two results is considered acceptable - marked in green and unacceptable results in yellow.

#### Table 13. Comparison of the Results of Participants in Pairs: EA Content Measurement.

	<i>∣E</i> n∣ value										
Lab No	12	22	23	26	27	34					
12	0.0	1.3	4.6	0.0	0.6	0.0					
22	1.3	0.0	5.3	1.2	1.8	0.1					
23	4.6	5.3	0.0	4.4	4.1	0.2					
26	0.0	1.2	4.4	0.0	0.6	0.0					
27	0.6	1.8	4.1	0.6	0.0	0.0					
34	0.0	0.1	0.2	0.0	0.0	0.0					

<sup>*a*</sup> The numbers of participants are the same as in Table 4. <sup>*b*</sup> According to the ISO Guide 43-1: considered acceptable agreement between two results is considered acceptable - marked in green and unacceptable results in yellow. Because the between sample variability uncertainty of EA content measurement is relatively high, it was necessary to use the modified equation (eq 3) for  $E_n$  value calculation.

From Tables 7 to 12 it can be seen that in moisture content and saponification value determination between-lab agreements dominate. With both of these measurands there is basically only three and one laboratories (19, 22, 24 and 16, respectively) whose results are in disagreement with the others.

Two measurands have fifty-fifty situation: B-SITO 50% and EA 53% of the comparison pairs have agreement.

The situation is distinctly different with the remaining three measurands. Disagreeing comparisons dominate: FFA 60%, PV 77% and P 58% of the comparison pairs have disagreement. Clearly, most of the participants should take a close look at their uncertainty estimates of FFA, PV and also P content measurements. The abovementioned factors provide some guidelines. As a conclusion:

The pair-wise agreement of participant results in moisture and saponification value determination is satisfactory while in the determination of FFA, PV and P it is unsatisfactory.

The uncertainties of the results of most participants in FFA, PV and P determination have been underestimated.

#### 6 Acknowledgments

The organizers would like to thank Mr Viktor Vabson (AS Metrosert, Division of Standards Services), Dr Olev Saks (Testing Centre, University of Tartu), Mr. Rouvim Kadis (D. I. Mendeleyev Institute for Metrology, Russia), Dr. Koit Herodes (University of Tartu, Department of Chemistry), MSc Erkki Mäeorg (Estonian University of Life Sciences, Institute of Agricultural and Environmental Sciences), Mrs Ann Akk (Agricultural Research Centre) for advice and help.

ideal performance criterion.

#### 7 Annex 1

The usual statistical algorithm of finding  $z \text{ scores}^4$  may give not the best estimates of z scores of the participants with several of the analytes determined in this intercomparison. The reasons for this are: (1) there are serious outliers (gross errors) among the data, (2) the results of the determinations carried out near the detection limit cannot be assumed to be normally distributed and (3) the results of different participants cannot be assumed to have the same uncertainty. Therefore the arithmetic mean may not be the ideal consensus value and z score may not be the

Below we apply an alternative data analysis procedure based on the  $E_n$  scores using median and its uncertainty as the estimate of the consensus value and its uncertainty, respectively.<sup>6</sup> Arithmetic mean value is known to lack stability against outliers. Median has a significantly better statistical "robustness".

For a continuous variate  $C_{lab}$ , the median as a consensus value  $C_c$  is defined, using the (cumulative) distribution function  $F(C_{lab})$ , by the condition:

$$F(C_c) = \frac{1}{2} \tag{4}$$

This means that one half of the observations are below and the other above the median. For sample of n ordered variables  $C_{lab1}$ ,  $C_{lab2}$ , ...,  $C_{labn}$ , the sample median, denoted as  $C_c = med\{C_{labi}\}$ , is given by (with integer k)

$$C_{c} = \begin{cases} C_{labk+1}, \dots, k = \frac{n-1}{2} \text{ for ..n. odd} \\ \frac{1}{2} (C_{labk} + C_{labk+1}), \dots, k = \frac{n}{2} \text{ for ..n. even} \end{cases}$$
(5)

Uncertainty of median is found as follows:

$$u(C_c) = D \cdot MAD \tag{6}$$

where D is defined as follows:

$$D = \frac{1.858}{\sqrt{n-1}}$$
(7)

and the where the value MAD is given by:

$$MAD = med \{ C_{labi} - C_c | \}, for \ i = 1, 2, ..., n.$$
(8)

The median-based consensus values for the measurands are given in Table 14.

Table 14. The median-based consensus values for the measurands.

Moisture	FFA	PV	Р	SAPV	<b>B-SITO</b>	EA	
content	content		content		content	content	
ppm	%	meq/kg	ppm	mg/g	ppm	%	unit
			EstOil-4				
373.7	0.036	1.71	130.5	190.2	3532.3	0.097	consensus value
365.0	0.033	1.51	123.0	191.0	3688.6	0.099	consensus value (median)
20.6	0.017	0.79	18.9	2.9	427.5	0.007	target standard deviation
13.0	0.004	0.18	8.4	0.7	132.9	0.005	target standard deviation (median)
0.5	0.002	0.00	2.2	1.0	27.0	0.006	between-sample variability <sup>a</sup>

6%	48%	46%	15%	1.5%	12%	7%	relative target standard deviation
4%	12%	12%	7%	0.4%	4%	5%	relative target standard deviation (median)
0.1%	4.2%	0.0%	1.7%	0.5%	0.8%	6.2%	relative between-sample variability relative difference between two consensus
2.3%	8.5%	12.1%	5.7%	_0.4%	4.4%	1.7%	values

Assessment of the results is done using the  $E_n$  numbers as described in ISO Guide 43-1:<sup>4</sup>

$$|E_{\rm n}| = \frac{|C_{\rm lab} - C_{\rm c}|}{\sqrt{U_{\rm lab}^2 + U_{\rm c}^2}}$$
(9)

where  $C_{lab}$  are the results of a laboratory,  $C_c$  is the median as a consensus value and  $U_{lab}$  and  $U_c$  are the expanded uncertainties of the laboratory value and the median, respectively. Equation 9 is adequate, if between-sample variability is significantly (more than 5 times) lower than between-participant variability. If not, the between-sample variability has to be taken into account and the  $E_n$  value is found as follows:

$$\left|E_{\rm n}\right| = \frac{\left|C_{\rm lab} - C_{\rm c}\right|}{\sqrt{U_{\rm lab}^2 + U_{\rm c}^2 + (t_{95}(df) \cdot s_s)^2}}$$
(10)

where  $s_s$  – is the between-sample standard deviation and  $t_{95}(df)$  is the student coefficient at 95% confidence level with df degrees of freedom.

Agreement between two results is considered acceptable if  $|E_n| \le 1$ .

The results of this data treatment are presented in Table 15.

#### Table 15. Participant $|E_n|$ values according to new approach.

IE <sub>n</sub> I scores <sup>b</sup> accdording to median approach											
Lab	Moisture	FFA	PV	Р	SAPV	<b>B-SITO</b>	EA				
number <sup>a</sup>	content			content		content	content				
1		2.4	5.2								
2						0.2					
3											
4											
5		0.3	0.7								
6	0.0	0.8	1.0	0.3	0.2						
7	0.7	1.3			0.3	1.5					
8	0.2										
9	0.5										
10	1.1	4.5									
11	0.5										
12		0.1	0.4		0.0		0.5				
13		0.6	0.9								
14				0.0							
15		1.0	1.5	1.1	0.4						
16		5.2	6.0		4.8						
17											
18		0.4	0.2								
19	1.3	0.4	15.7	6.1	0.0						
20		2.8	0.0		0.9						
21	1 9	0.4	0.9	0.1	0.4		16				
22	4.0	0.4	1.4	0.1	0.4		3.7				
24	7.6	1.0				0.6	0.1				
25	11.9	1.2				0.0					
26	0.5	0.1	3.1			0.6	0.4				

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27			4.3	1.9	0.2			0.1		
28										
29			3.8	0.2						
30										
31		0.1	1.1	1.0	0.3					
32										
33			0.5	0.3	0.1					
34		0.1	0.1			0.0	0.7	0.0		
35		0.0	2.9	1.5	1.0	0.3				
36				0.9						
37										

<sup>*a*</sup> The participating laboratories are given in random order that is different from the order given in Table 3 but is identical to the order given in Table 4. <sup>*b*</sup> According to the ISO Guide 43-1: acceptable result is marked in green and unacceptable result in yellow. The results of the participants who did not report uncertainties were assigned zero uncertainty.

The results presented in Table 15 are of informative nature for the current intercomparison round but more investigations will be performed and in the future this data treatment may be considered as the definitive one. If this decision will be made then this will be stated in the invitation to the intercomparison.