

**Terms of reference for Compliance Audits related to permitted  
Waste Electrical and Electronic Equipment Compliance Scheme**

- The auditor shall be independent (i.e. an auditor who would be eligible for appointment as company auditor), certified, and approved by the Authority.
- The auditor would be required to certify all the information reported to the Authority by the Waste Electrical and Electronic Equipment Compliance Scheme as specified in the permit itself.
- A sound auditing procedure for traceability, monitoring, and control should be in place for all the waste electrical and electronic equipment managed in relation to the Waste Electrical and Electronic Equipment Compliance Scheme permit.
- The audit trail should cover all waste electrical and electronic equipment from the point of generation or collection to the end recovery or disposal facility (local or foreign).

The points overleaf shall be covered by the auditors in such audits, providing a **detailed** report of their findings. The Authority may reserve the right to request clarifications and further information from the auditors other than that provided in the audit report.

	<b>Nature and extent of audit procedures</b>	<b>Timing</b>	<b>Done by and date</b>
<b>1</b>	<p><b>Objective: To confirm that there is a signed agreement between the waste electrical and electronic equipment recovery scheme and its members</b></p> <ul style="list-style-type: none"> <li>Choose a random sample of 10% of the total no. of members and confirm that all members have signed the relevant agreements accordingly.</li> </ul>		
<b>2</b>	<p><b>Objective: To confirm that members send the declaration forms as stated in the agreement</b></p> <ul style="list-style-type: none"> <li>Choose a random sample of 10% of the total no. of members and obtain the declaration form as at the end of the year.</li> </ul>		
<b>3</b>	<p><b>Objective: To confirm that the participation fee charged is in line with the fees schedule</b></p> <ul style="list-style-type: none"> <li>Choose a random sample of 10% of the total no. of members, and obtain the invoices and declarations submitted. Ensure that participation fees fall within the parameters of the agreement.</li> </ul>		
<b>4</b>	<p><b>Objective: To verify whether the quantities declared in the declaration form by members make reasonable sense</b></p> <ul style="list-style-type: none"> <li>Obtain any ancillary documents on its member for a random sample of 10% of the total no. of members and verify the work carried out by the scheme to ensure the figures submitted are reasonably correct. The audited sample shall be at least 10% of the total amount of electrical and electronic equipment placed on the market by all the scheme's members.</li> <li>To confirm that the quantities declared by the members are reported in the Scheme's reports, and confirm the arithmetical correctness of the information declared.</li> </ul>		

5	<p><b>Objective: To check and confirm that the amounts being reported are indeed waste electrical and electronic equipment and whether the waste electrical and electronic equipment are correctly identified according to the Categories laid down in Schedule 1 S.L. 504.75 – the Waste Management (Electrical &amp; Electronic Equipment) Regulations, 2014.</b></p> <ul style="list-style-type: none"> <li>To verify and confirm that the amounts of waste electrical and electronic equipment being declared as being collected and treated are indeed waste electrical and electronic equipments as defined in Schedule 1 S.L. 504.75 – the Waste Management (Electrical &amp; Electronic Equipment) Regulations, 2014.</li> </ul>		
6	<p><b>Objective: To ensure that the relevant collection rate stipulated in the Scheme Permit in accordance to regulation 7 of S.L. 504.75 – the Waste Management (Electrical &amp; Electronic Equipment) Regulations, 2014 has been attained by the waste electrical and electronic compliance scheme.</b></p> <ul style="list-style-type: none"> <li>To provide a detailed calculation of the amount of waste electrical and electronic equipment collected and confirm whether the collection rate stipulated in the Scheme Permit has been attained.</li> </ul>		
7	<p><b>Objective: To ensure that the waste electrical and electronic compliance scheme has only used waste management undertakings in compliance with regulations 19 to 24 of Subsidiary Legislation 504.37 – the Waste Regulations, duly authorised by the Authority.</b></p> <ul style="list-style-type: none"> <li>Obtain a list from the Authority of authorised waste management undertakings during the specific time period and confirm that the WEEE compliance scheme has only used authorised waste management undertakings.</li> </ul>		

8	<p><b>Objective: To check and confirm that the waste electrical and electronic equipment compliance scheme has abided to the provisions 6.5 and 6.6 laid down in the Scheme Permit.</b></p> <ul style="list-style-type: none"> <li>• To verify and confirm that for WEEE treated in Malta, the WEEE compliance scheme have submitted to the Authority a signed declaration(s) from a local authorised waste management undertaking(s) that the WEEE has been recovered and/or prepared for reuse and recycled in an environmentally sound manner.</li> <li>• To verify and confirm that in cases of exports of WEEE for further treatment in other Member States or third countries, the WEEE compliance scheme has submitted to the Authority: <ul style="list-style-type: none"> <li>i. a declaration issued by the facility in the Member State or third country recovering and/or recycling the WEEE indicating that the operations are taking place in conditions that are equivalent to the requirements of Directive 2012/19/EU;</li> <li>ii. a copy of the permit issued by the competent authority in which the facility is situated for WEEE exported within the EU or in the cases of WEEE exported to third countries a declaration by the competent authority in which the facility is situated stating that the facility receiving the WEEE is authorised to conduct WEEE treatment operations in accordance with national procedures, including any applicable legal requirements.</li> </ul> </li> <li>• To verify and confirm that in cases of non-compliance to conditions 6.5 and 6.6 laid down in the Scheme Permit by the WEEE compliance scheme, the amount of such WEEE treated has not been counted towards the fulfilment of obligations and targets of conditions 6.1 and 6.2 stipulated in the Scheme Permit.</li> </ul>		
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<p><b>9</b></p>	<p><b>Objective: To ensure that the amounts declared as being recovered and/or prepared for reuse and recycled have indeed been recovered and/or prepared for reuse and recycled.</b></p> <ul style="list-style-type: none"> <li>• Check and confirm that the amounts being declared are indeed the actual amounts that have been recovered and/or recycled by the facility(ies) (local and/or foreign).</li> <li>• Confirm arithmetical correctness of all reported data in this regard.</li> </ul>		
<p><b>10</b></p>	<p><b>Objective: To ensure that the relevant recovery and/or preparing for reuse and recycling targets stipulated in the Scheme Permit in accordance to regulation 11 of S.L. 504.75 – the Waste Management (Electrical &amp; Electronic Equipment) Regulations, 2014 has been attained by the waste electrical and electronic compliance scheme.</b></p> <ul style="list-style-type: none"> <li>• To provide a detailed calculation of the amount of WEEE recovered and/or prepared for reuse and recycled and confirm whether the targets stipulated in the Scheme Permit have been attained by the WEEE compliance scheme.</li> </ul>		