



**Terms of reference for Compliance Audits related to permitted  
Waste Batteries and Accumulators Compliance Scheme**

- 1.1 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 should have access to in-house environmental expertise or otherwise appoint a consultant having environmental expertise to assist him.
- 1.2 The auditor would be required to certify all the information reported to the Authority by the Waste Batteries and Accumulators Compliance Scheme as specified in the permit itself.
- 1.3 A sound auditing procedure for traceability, monitoring, and control should be in place for all the waste batteries and accumulators managed in relation to the Waste Batteries and Accumulators Compliance Scheme permit.
- 1.4 The audit trail should cover all waste batteries and accumulators 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 batteries and accumulators compliance 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 batteries and accumulators 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>		
<b>5</b>	<p><b>Objective: To check and confirm that the amounts being reported are indeed waste batteries and accumulators and whether the waste batteries and accumulators are correctly identified by type, as defined in Subsidiary Legislation 504.91 – the</b></p>		

	<p><b>Waste Management (Waste Batteries and Accumulators) Regulations.</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 recycled are indeed waste batteries and accumulators, as identified in Subsidiary Legislation 504.91 - the Waste Management (Waste Batteries and Accumulators) Regulations.</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. 504.91 – the Waste Management (Waste Batteries and Accumulators) Regulations has been attained by the waste batteries and accumulators compliance scheme.</b></p> <ul style="list-style-type: none"> <li>To provide a detailed calculation of the amount of waste batteries and accumulators 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 batteries and accumulators 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 waste batteries and accumulators compliance scheme has only used authorised waste management undertakings.</li> </ul>		
8	<p><b>Objective: To check and confirm that the waste batteries and accumulators compliance scheme has abided to the provisions 6.3 and 6.4 laid down in the Scheme Permit.</b></p> <ul style="list-style-type: none"> <li>To verify and confirm that in the case that the recycling process commenced in a facility situated in Malta, the waste batteries and accumulators compliance scheme has submitted to the Authority a signed declaration from the said facility indicating that the waste batteries and accumulators have initiated and/or</li> </ul>		

	<p>completed the recycling process in Malta as well as has provided the information shown in Annex IV, Annex V and Annex VI of Commission Regulation (EU) No 493/2012.</p> <ul style="list-style-type: none"> <li>• To verify and confirm that in cases of exports of waste batteries and accumulators in other Member States or third countries, the waste batteries and accumulators compliance scheme has submitted to the Authority: <ul style="list-style-type: none"> <li>a. a declaration issued by the facility in the Member State or third country recycling the waste batteries and accumulators indicating that the operations are taking place in conditions that are equivalent to the requirements prescribed by the Community Legislation;</li> <li>b. the information shown in Annex IV, Annex V and Annex VI of Commission Regulation (EU) No 493/2012, submitted by the first recycler starting the recycling process abroad; and</li> <li>c. a copy of the permit issued by the competent authority in which the facility is situated for waste batteries and accumulators exported within the EU or in the cases of waste batteries and accumulators exported to third countries a declaration by the competent authority in which the facility is situated stating that the facility receiving the waste batteries and accumulators is authorised to conduct waste batteries and accumulators 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 6.3 and 6.4 laid down in the Scheme Permit, the amount of such waste batteries and accumulators treated has not been counted towards the fulfilment of obligations and targets of conditions 6.2 stipulated in the Scheme Permit.</li> </ul>		
<b>9</b>	<b>Objective: To ensure that the amounts declared as</b>		

	<p><b>being recycled have indeed been recycled and do not represent the total amounts collected, prior to sorting and/or storage for further treatment</b></p> <ul style="list-style-type: none"> <li>• Confirm arithmetical correctness of all reported data in this regard.</li> </ul>		
<b>10</b>	<p><b>Objective: To ensure that the minimum recycling efficiencies stipulated in Part B of Schedule 2 in accordance to regulation 9 of S.L. 504.91 – the Waste Management (Waste Batteries and Accumulators) Regulations have been attained by the waste batteries and accumulators compliance scheme.</b></p> <ul style="list-style-type: none"> <li>• Obtain all relevant documentation and reporting in this regards.</li> <li>• Confirm arithmetical correctness of all reported data in this regard.</li> </ul>		