



**Terms of reference for Compliance Audits by Self Compliant Producers of  
Batteries and Accumulators**

- 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.
- The auditor would be required to certify that all the information reported to the Authority by the Self-Compliant Producer of Batteries and Accumulators is correct.
- A sound auditing procedure for traceability, monitoring, and control should be in place for all the waste batteries and accumulators managed in terms with the S.L. 504.91 – Waste Management (Waste Batteries and Accumulators) Regulations, 2010 as published by Legal Notice 55 of 2010 and its amendments.
- The audit trail should cover all the 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.

	Nature and extent of audit procedures	Timing	Done by and date
1	<p><b>Objective: To verify whether the quantities declared in the declaration form by the producer make reasonable sense.</b></p> <ul style="list-style-type: none"> <li>• Obtain all ancillary documents and verify that the figures submitted are reasonably correct, confirming the arithmetical correctness of the information declared about the amount of batteries and accumulators placed on the market.</li> <li>• To verify that the information initially submitted in the registration form is correct, and the amounts declared in the renewal form are also correct.</li> </ul>		
2	<p><b>Objective: To ensure that the producer has only used waste management undertakings in compliance with regulations 19 to 24 of Subsidiary Legislation 504.37 – the Waste Regulations, 2011, 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 producer has only used authorised waste management undertakings.</li> </ul>		
3	<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 according to the Categories: Automotive, Industrial and/or Portable, as laid down in S.L. 504.91 – the Waste Management (Waste Batteries and Accumulators) Regulations, 2010.</b></p> <ul style="list-style-type: none"> <li>• To verify and confirm that the amounts of waste batteries and accumulators being declared as being collected and treated are indeed waste batteries and accumulators as defined in S.L. 504.91 – the Waste Management (Waste Batteries and Accumulators) Regulations, 2010.</li> </ul>		

4	<p><b>Objective: To ensure that the relevant collection rate pursuant to Regulation 7 of S.L. 504.91 – the Waste Management (Waste Batteries and Accumulators) Regulations, 2010 has been attained by the Producer.</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 S.L. 504.91 – the Waste Management (Waste Batteries and Accumulators) Regulations, 2010 has been attained by the Producer.</li> </ul>		
5	<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>		
6	<p><b>Objective: To ensure that the relevant Recycling Efficiencies as per Schedule 2 Part B of S.L. 504.91 – the Waste Management (Waste Batteries and Accumulators) Regulations, 2010 have been attained by the Producer.</b></p> <ul style="list-style-type: none"> <li>To provide a detailed calculation of the Recycling Efficiencies achieved as per Commission Regulation (EU) No 493/2012 of 11 June 2012 laying down detailed rules regarding the calculation of recycling efficiencies of the recycling processes of waste batteries and accumulators., and confirm whether they have indeed been achieved.</li> </ul>		

7	<p><b>Objective: To check and confirm that the producer has ensured the following requirements.</b></p> <ul style="list-style-type: none"> <li>• To verify and confirm that for waste batteries and accumulators treated in Malta, the producer has submitted to the Authority a signed declaration(s) from a local authorised waste management undertaking(s) that the waste batteries and accumulators have been recovered and/or prepared for reuse and recycled in an environmentally sound manner.</li> <li>• To verify and confirm that in cases of direct exports of waste batteries and accumulators for further treatment in other Member States or third countries, the producer 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 waste batteries and accumulators indicating that the operations are taking place in conditions that are equivalent to the requirements of Directive 2006/66/EC;</li> <li>ii. all relevant requirements in line with the detailed rules regarding the calculation of recycling efficiencies of the recycling processes of waste batteries and accumulators as laid down in Commission Regulation (EU) No. 493/2012..</li> </ul> </li> <li>• Ensure that all certificates are available and ensure that all certificates are correct and cover all waste batteries and accumulators reported.</li> </ul>		
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