



Elektroaltgeräte Koordinierungsstelle Austria GmbH

Information on the system participant exams

Tuesday, 25th June 2024

Information event / Webinar

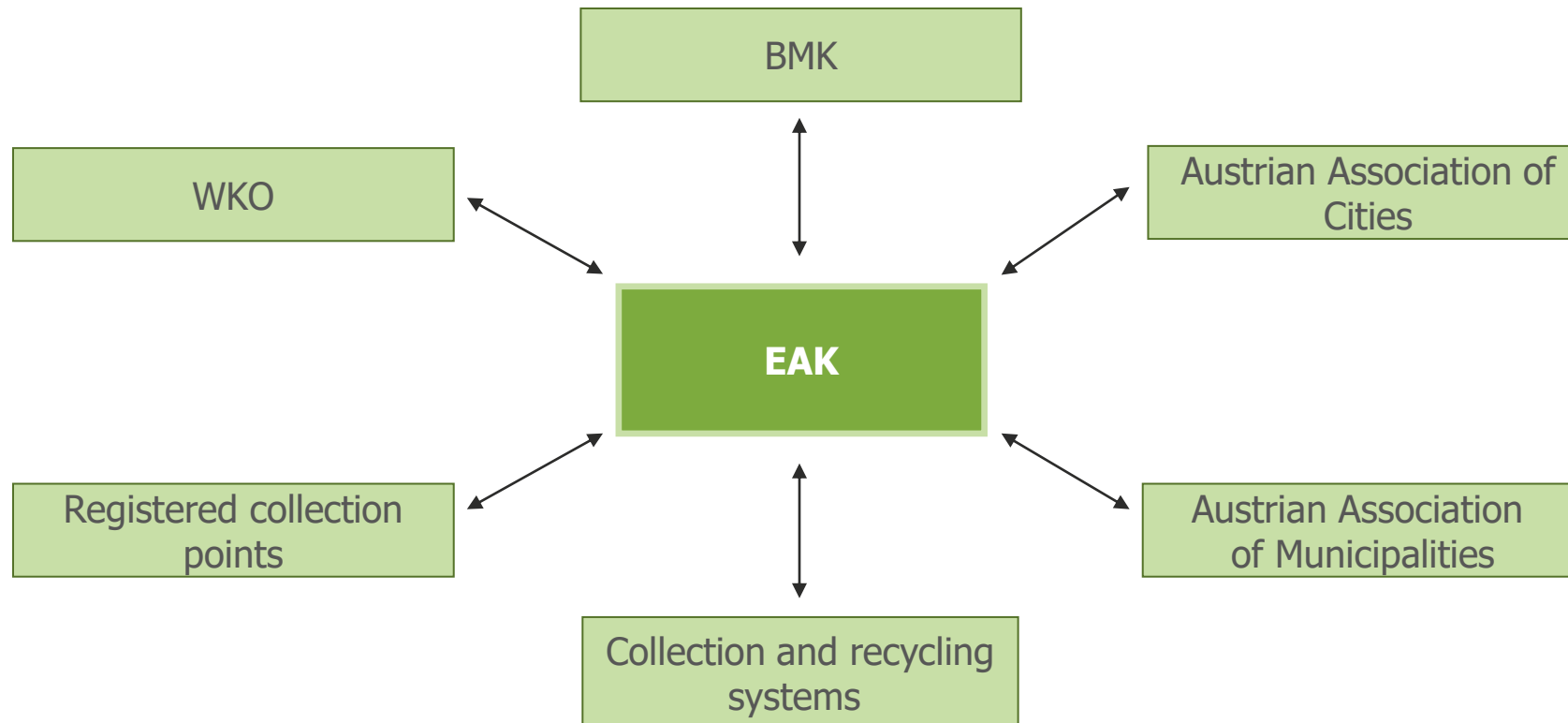
Agenda



1. About EAK
2. Introduction to the system participant audit
3. Audit rights of EAK
4. Commissioned auditing firms
5. Why, what and who is being audited?
6. Audit procedure, documents (preliminary and on-site audit)
7. Investigative actions
8. Calculation methods
9. Classification into categories
10. Tips for an efficient audit process
11. Q&A



1. About EAK



1. About EAK



Legal documents

- Founded as a limited liability company in May 2005
- Commissioned by the Ministry of Climate Protection
 - Waste electrical equipment (currently until 2015)
 - Waste batteries (currently until 2018)
- Non-profit company

Goals

- Central coordination and information platform
- Balancing the interests of all stakeholders
- Principle of equal treatment
- Maximum cost efficiency in collection and recycling

1. About EAK



Main tasks

- Collection coordination from registered collection points
- Payment of infrastructure cost lump sums
- Unified concept for informing final consumers
- Payment of funds for informing final consumers
- Reporting to the Ministry of Climate Protection
- Reports to the EU Commission

2. System participant audit



- Since January 1, 2023, the EAK has been responsible for independent audits for system participants of collection and recycling systems in the areas of EEG and GBATT (§ 13b para. 1 no. 10 AWG 2002)
- Audit 80% of all under contract quantities in relation to the respective appliance category for EEG and GBATT on the participation mass of all collection and recycling systems within three years

3. Audit rights of EAK



- **Audit principles:**

- Waste Electrical and Electronic Equipment Regulation
- List of Electrical and Electronic Equipment with WEEE reference
- Battery Regulation
- Tariff lists or fee schedules for 2023 per collection and recycling system

- **Audit rights and obligations:**

- Collection and recycling systems secure inspection rights for EAK and commissioned third parties
- Full audit rights for remote or on-site audits of system participants
- Candidates provide audit documents

- **Confidentiality and data privacy:**

- Auditors are subject to obligations of discretion, disclosure of information, data protection and equal treatment
- Framework agreements between EAK and auditing firms regulate obligations

- **Transmission of audit reports:**

- Final test reports are sent to the corresponding collection and recycling systems, which then makes them available to the respective system participant

4. Commissioned auditing firms



Ernst & Young
Wirtschaftsprüfungsgesellschaft
m.b.H.



Deloitte Audit
Wirtschaftsprüfungs GmbH

Holztrattner

Holztrattner
Wirtschaftsprüfungs- und
Steuerberatungs GmbH

5. Why and what is being audited?



Why?

- Legal task of EAK
- Checking whether the quantity declarations are complete and correct
- Prevention of distortion of competition
- Equal treatment of all system participants
- Avoidance of "one-legged free riders"

What?

- Traceability and correct calculation
- Completeness
- Correct allocation of (device / tariff) categories



5. Who is being audited?



Selection of audit candidates

- Random sample
- Other possible selection criteria:
 - probability increases of auditing candidates with poor audit results
 - Focus on foreign distance sellers
 - Due to the requirement (80% of quantities of electrical appliances placed on the market), test candidates who were selected this year can also be considered again next year. Exclusion is not planned, but the sampling tool will be adjusted on an ongoing basis.



6. Audit procedure



1. Initial contact and appointment scheduling
2. Preliminary documents
3. On-site and remote audit
4. Post-processing
5. Conclusion



6. Preliminary documents (1/2)



- Completed questionnaire
- Current company register excerpt or comparable document for foreign system participants (commercial register excerpt)
- Supplier list with purchase volumes (in terms of value)
- Current reports incl. invoices for the year to be audited 2023
- annual financial statement including invoices concerning the year to be audited 2023 (if available)
- Profit and loss statement concerning the year to be audited 2023
- Sales tax documents for the year to be audited 2023
 - Domestic system participants: Sales tax assessment or declaration
 - Foreign system participants:
 - **B2B:** Summary reports on intra-community supplies and triangular transactions
 - **B2C:**
 - Tax declaration for the OSS EU regulation
 - Value added tax (VAT) assessment of Austria



6. Preliminary documents (2/2)



- Documents for calculating the discharge fee
 - Specification of the calculation method (see slide 17)
 - Calculation details of all EEGs and / or GBATT by piece or weight (in kg) - depending on the billing method
- Sales statistics
- Purchasing expenditure statistics



6. Documents for on-site audit



- The technical product data sheets selected by auditors
- The weight verification documents selected by auditors
- List of balances of the G/L and revenue accounts for the year 2023 to be audited

7. Investigative actions (1/2)



- Who is the system participant?
- Business model of the system participant (production / trade)
- Comparison of the current submissions regarding the year 2023 to be audited
- The completed questionnaire will be discussed if necessary
- Plant and warehouse tour
- Process flow of quantity reporting and responsible individuals
- Sample check
- Comparison of the calculated quantities placed on the market with the actual quantities placed on the market reported which were reported to the respective collection and recycling systems



7. Investigative actions (2/2)



- Verification of the correct calculation method
- Verification of the mathematical accuracy of the calculation
- Verification of the correct allocation of the respective device / tariff categories
- Checking the weight and dimensions



8. Calculation methods



Permissible calculation and billing methods:

- Article-specific authentication
 - By unit: Complete lists of EEG and / or GBATT by unit
 - With real weights: Complete lists of EEG and / or GBATT and "determined" real weights by
 - Technical product data sheet or
 - own weighings (accessories must be deducted)
- Average weight determination
 - Note: EAK report "Average weights", the specified average weights per tariff category are to be used

Non-permissible calculation and billing methods:

- Estimates
- Updating the quantities





9. Classification into categories

- **Device categories:**
 - According to Waste Electrical and Electronic Equipment Regulation
- **Tariff categories:**
 - Tariff lists or fee schedules per collection and recycling system
- **Classification between household and commercial appliances**
 - List of Electrical and Electronic Equipment with WEEE reference: https://www.bmk.gv.at/themen/klima_umwelt/abfall/Kreislaufwirtschaft/elektroaltgeraete/recht/eag-vo_geltungsbereich.html
- **Handling accessories**
 - Scope of application and accessories: https://www.bmk.gv.at/themen/klima_umwelt/abfall/Kreislaufwirtschaft/elektroaltgeraete/recht/eag-vo_geltungsbereich.html



Note: For the correct classification, the specified documents are binding and must be consulted.

Tips for an efficient audit process



- Prepare preliminary documents carefully and in good time, in particular the calculation method and the completed questionnaire.
- Ensure that the value-based reconciliation of the sales statistics and the purchasing expenditure statistics is well-prepared.
- Provide timely information about audit-relevant information or changes, such as changes in ownership or mergers and acquisitions.
- For the on-site appointment: prepare all tools for weighing / measuring EEGs / GBATTs.



Contact for questions

If you have any questions or would like to discuss your concerns, please contact **your assigned audit firm** or directly contact the **EAK**.

You can reach the EAK best via email at:

audit@eak-austria.at



Contact information



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Relevant abbreviations



AWG	Waste management act 2002
BATT-VO	Battery regulation
BMK	Federal Ministry for Climate Action, Environment, Energy, Mobility, Innovation and Technology
EAG	Waste electrical and electronic equipment
EAG-VO	Waste electrical equipment regulation
EEG	Electrical and electronic appliances
GBATT	Device batteries
SuVS	Collection and recycling systems





Thank you for your
attention!