Elektroaltgeräte Koordinierungsstelle Austria GmbH

Information on the system participant exams

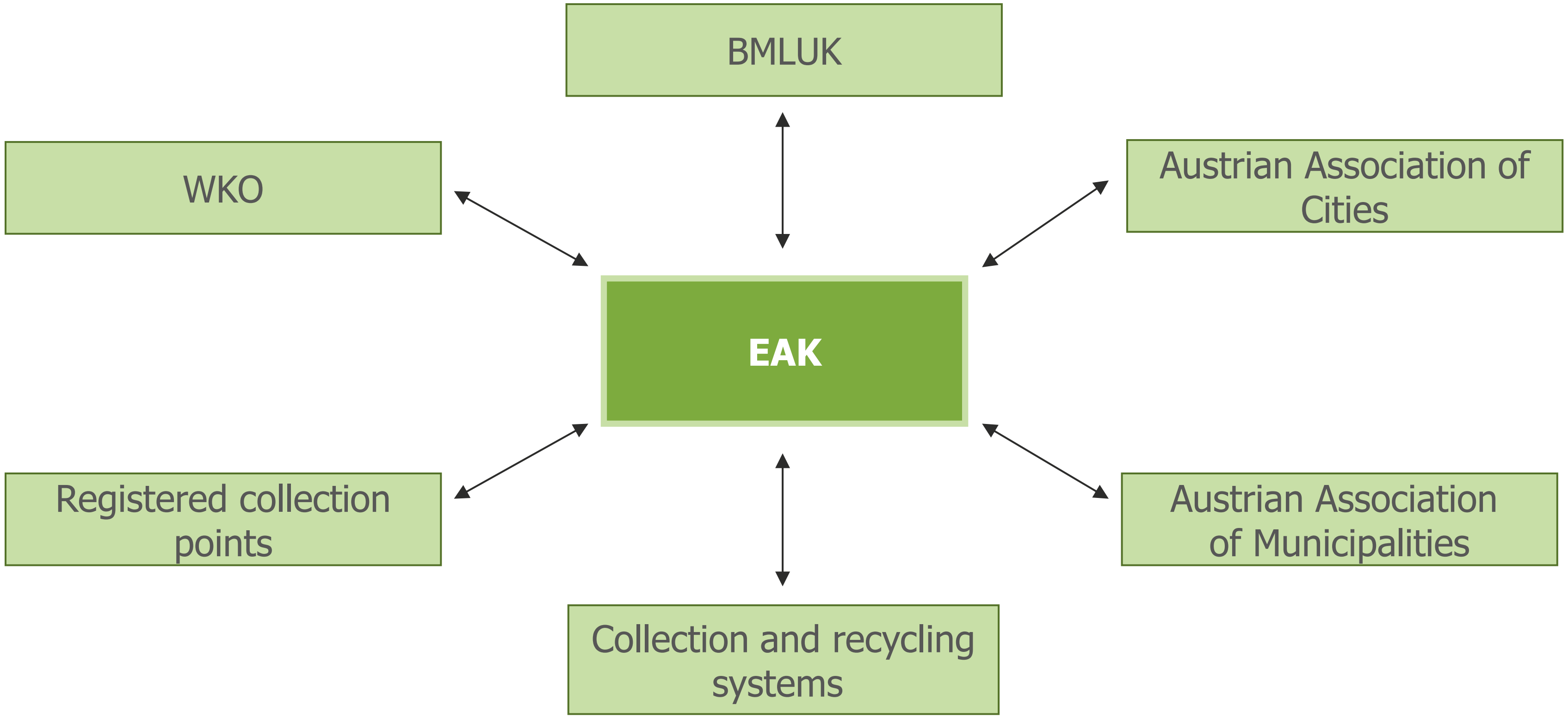
Tuesday, 9th September 2025

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



BMLUK
WKO
Austrian Association of Cities
EAK
Registered collection points
Austrian Association of Municipalities
Collection and recycling systems

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
- Prevention of distortions of competition
- Maximum cost efficiency in collection and recycling

1. About EAK

Main tasks

- Collection coordination from registered collection points
- Payment of infrastructure cost lump sums to the municipalities
- 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 WEEE and BAT (§ 13b para. 1 no. 10 AWG 2002)

- Audit of the contracted quantities in relation to the respective appliance category for WEEE and BAT on the participation mass of all collection and recycling systems

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 enshrine the right of inspection for EAK and authorized third parties in their system participant contracts
  - 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 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. Wer wird geprüft?

Selection of audit candidates

- Random sample
- Other possible selection criteria:
    - Probability increases with significant findings in previous audits
    - Different thematic focuses: foreign distance sellers, zero reporters, as well as certain industries

6. Audit procedure

1. Announcement letter by EAK
2. Announcement letter by the audit firm
3. Scheduling of the appointment between the system participant or authorized representative (AR) and the audit firm
4. Submission of preliminary documents by the system participant
5. Evaluation of the submitted documents by the audit firm
6. Preliminary call to coordinate the audit
7. On-site or remote audit
8. Closing meeting (with possible submission of additional documents)
9. Official signing of the declaration of completeness by the system participant or AR
10. Summary of the results in an audit report by the audit firm
11. Report dispatch by EAK

6. Preliminary documents (1/2)

- Completed questionnaire
- Current company register excerpt or comparable document for foreign system participants (commercial register excerpt)
- Ongoing reports including invoices for the year 2024
- Annual closing report including invoices for the year 2024 (if available)
- Profit and loss statement for the year 2024
    - Foreign system participants: Summary reports (EC Sales List) on intra-Community supplies and intra-Community triangular transactions for the year 2024
- VAT documents for the year 2024
    - Domestic system participants: VAT assessment notice or VAT return for the year 2024
    - Foreign system participants:
        - Tax return for the OSS EU scheme for the year 2024
        - VAT assessment notice or VAT return for the year 2024

6. Preliminary documents (2/2)

- Documents for calculating the discharge fee
  - Specification of the calculation method (see slide 18)
  - Calculation details of all WEEE and / or BAT by piece or weight (in kg) - depending on the billing method
- Sales statistics
- Purchasing expenditure statistics

6. Documents for on-site / remote audit

- Documentation of weight determination (e.g., weighing records)
- Product samples and/or product data sheets/product specifications
- Balance list of asset and revenue accounts for the year 2024
    - Foreign system participants: customer list for Austria with sales for the year 2024
- Confirmations for WEEE and BAT excluded from the calculation (e.g., Pre-licensing, export confirmations)

7. Investigative actions (1/2)

- Who is the system participant?
- Business model of the system participant (manufacturing / trading)
- Reconciliation of ongoing reports with those of the collection and recovery system
- Reconciliation of the reported quantities with the quantities in the compliance fee calculation
- Verification of the manufacturer classification in accordance with § 12a (1/2) AWG
- Sample testing: Do items fall under the WEEE Ordinance or the Batteries Ordinance?
- Reconciliation of the quantity calculation with the financial accounting

7. Investigative actions (2/2)

- Verification of the correct calculation method (see slide 18)
- Sample testing of the mathematical accuracy of the fee calculation
- Sample testing of the correct tariff allocation
- Verification of equipment/battery weights (weighing, specifications, dimensions)
- Site and warehouse inspection

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 durchschnittsgewichte-eeg-audit.pdf

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: Electrical and Electronic Equipment with WEEE reference (examples)
- **Handling accessories**
  - Scope of application and accessories : Waste Electrical Equipment Ordinance – Accessories

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

Tips for an efficient audit process

- Prepare preliminary documents early and carefully, in particular the calculation method and the completed questionnaire.
- Ensure that the reconciliation between the sales revenue statistics and the purchasing expenditure statistics is well prepared.
- Provide timely information on audit-relevant matters or changes, such as changes in ownership, mergers, and acquisitions.
- For the on-site visit: Prepare all tools required for weighing and measuring WEEE and/or batteries.

Question & Answers

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

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Relevant abbreviations

AWG	Waste management act 2002
BATT-VO	Battery regulation
BMLUK	Federal Ministry of Agriculture and Forestry, Climate and Environmental Protection, Regions and Water Management
WEEE	Waste electrical and electronic equipment
EAG-VO	Waste electrical equipment regulation
BAT	Device batteries
SuVS	Collection and recycling systems

Thank you for your attention!