



Elektroaltgeräte Koordinierungsstelle Austria GmbH

Information on the system participant audit

Available online at any time

Information event / Webinar

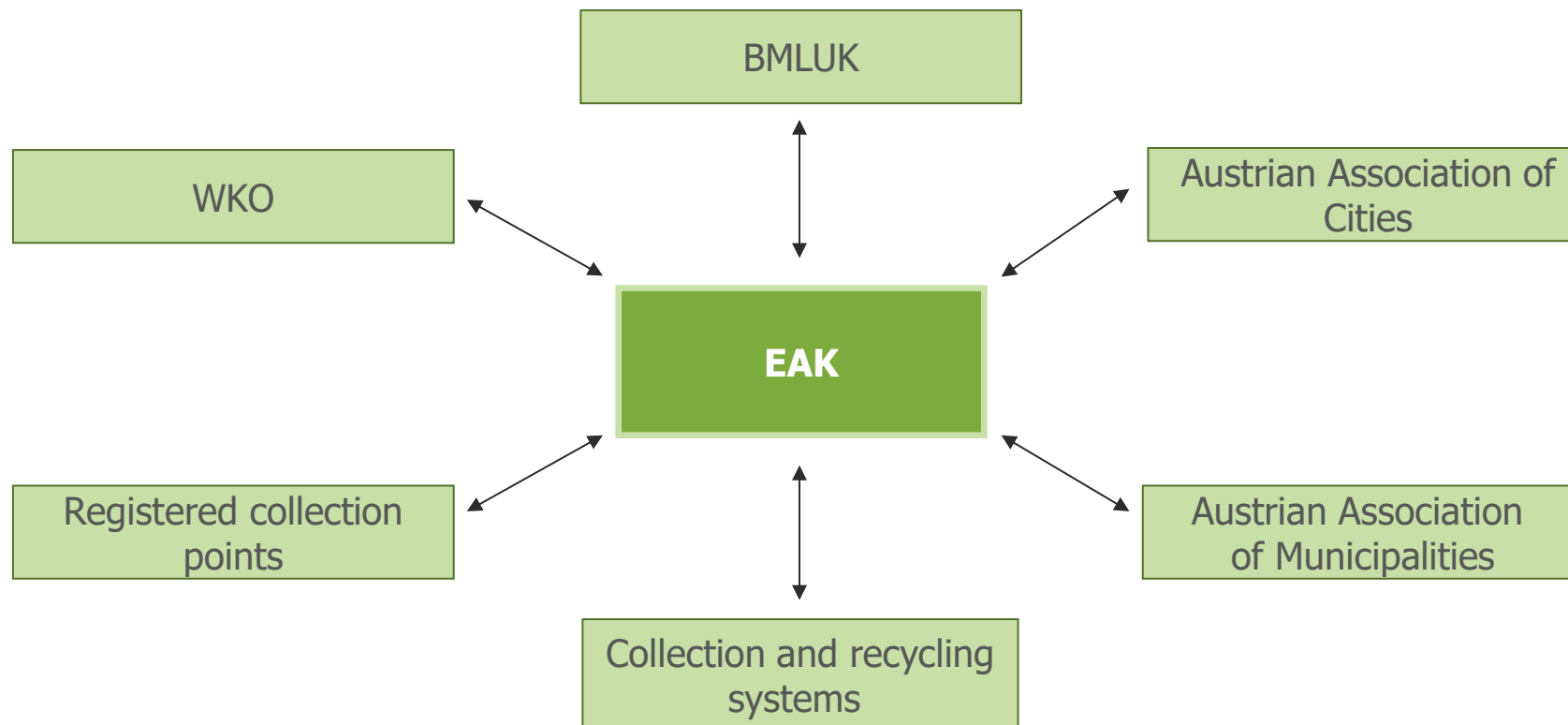
Agenda



1. About EAK
2. Introduction to the system participant audit
3. Audit rights of EAK
4. Why, what and who is being audited?
5. Audit procedure, documents (preliminary and on-site audit)
6. Investigative actions
7. Calculation methods
8. Classification into categories
9. Tips for an efficient audit process
10. 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 2035)
 - Waste batteries (currently until 2028)
- 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



- 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 quantities contracted for each (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 the audit year per collection and recycling system ("CRSs")

- **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. 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



4. Who is being audited?



Selection of audit candidates

- Random sample
- Other possible selection criteria:
 - probability increases in the case of earlier audits where significant findings were identified
 - Various key areas of focus: foreign distance sellers, businesses reporting zero turnover, and certain sectors



5. 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. Review of the submitted documents by the audit firm
6. Preliminary call to coordinate the audit
7. On-site or remote audit
8. Closing meeting (*if necessary, 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



5. Preliminary documents (1/2)



- Completed questionnaire
- Current extract from the commercial register or a comparable document for foreign system participants (e.g., trade register extract)
- Ongoing reports/statements of the WEEEs and/or BATs to the CRSs for the audit year
- Year-end statements of the WEEEs and/or BATs to the CRSs for the audit year
- Income statement for the audit year
 - Foreign system participants: Summarised reports (ZM-Meldung) on intra-community supplies and intra-community triangular transactions for the audit year
- VAT documents for the audit year
 - Domestic system participants: Conversion tax assessment or declaration for the audit year
 - Foreign system participants:
 - Tax return for the OSS EU scheme for the audit year
 - VAT assessment or declaration for the audit year



5. Preliminary documents (2/2)



- Supplier lists with details of turnover and country for the audit year
- Documents for calculating the discharge fee for the audit year
 - Specification of the calculation method (see slide 17)
 - Calculation details of all WEEE and / or BAT by unit or weight (in kg) - *depending on the billing method*
- Sales turnover statistics (in terms of volume and value) for the audit year - *if calculated on the sales side*
- Purchasing expenditure statistics (in terms of volume and value) for the audit year - *if calculated on the purchasing side*



5. Documents for on-site audit



- Documentation of the weight determination (e.g. weighing records)
- Product samples and/or product data sheets/product specifications
- Balance list of the G/L and revenue accounts for the audit year
 - Foreign system participants: Customer list Austria with turnover for the audit year
- Confirmations for WEEE and BAT that have been excluded from the calculation (e.g. export confirmations)

6. Investigative actions (1/2)



- Who is the system participant?
- Business model of the system participant (production / trade)
- Comparison of current reports with those of the collection and recovery system
- Comparison of the reported quantities with the quantities in the fee calculation
- Checking the producer categorisation in accordance with § 12a para. 1/2 AWG
- Random sample check: Do articles fall under the WEEE Ordinance or the Batteries Ordinance?
- Transfer of the quantity calculation to financial accounting



6. Investigative actions (2/2)



- Verification of the correct calculation method
- Sample check of the arithmetical accuracy of the charge calculation
- Random check of the correct tariff allocation
- Checking the device/battery weights (weighing, specifications, dimensions)
- Plant and warehouse tour



7. Calculation methods



Permissible calculation and billing methods:

- Article-specific authentication
 - By unit: Complete lists of WEEE and / or BAT by unit
 - With real weights: Complete lists of WEEE and / or BAT and "determined" real weights by
 - Technical product data sheet or
 - own weighings (non-electronic accessories must be deducted)
- Average weight determination
 - Note: EAK report "Average weights", the specified average weights per tariff category are to be used
 - 2021 to 2026: [durchschnittsgewichte-eeg-audit.pdf](#)

Non-permissible calculation and billing methods:

- Estimates
- Updating the quantities



8. 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: [WEEE Regulation – Device Classification List \(Examples\)](#)
- **Handling accessories**
 - Scope of application and accessories: [WEEE Regulation - Accessories](#)

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 WEEE / BAT.



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



Relevant abbreviations



Alt BattG	Bundesgesetz über Bewirtschaftung von Altbatterien (Altbatteriengesetz)
AWG	Waste management act 2002
BATT-VO	Battery regulation
BMLUK	Federal Ministry for Agriculture and Forestry, Climate and Environmental Protection. Regions and Water Management
EAG	Waste electrical and electronic equipment
EAG-VO	WEEE Regulation
WEEE	Waste Electrical and Electronic Equipment
BAT	Device batteries
SuVS	Collection and recycling systems





Thank you for your
attention!