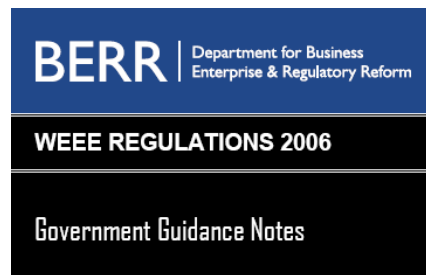




## PROJECT SUMMARY

## Independent Audit Reports for the Waste Electrical and Electronic Equipment Regulations Various waste treatment facilities, UK



### KEY PROJECT ELEMENTS

- **WASTE ELECTRICAL AND ELECTRONIC EQUIPMENT**
- **INDEPENDENT AUDIT REPORTS**
- **WASTE TREATMENT FACILITIES**
- **PRINCIPAL ENVIRONMENTAL AUDITOR**
- **PRODUCER COMPLIANCE SCHEMES**

The Waste Electrical and Electronic Equipment (Amendment) Regulations 2007 (the WEEE Regulations), modified the implementation in the UK of the EU WEEE Directive, which established a mechanism by which manufacturers and distributors of electrical and electronic equipment are responsible for ensuring that a proportion is recycled. Rather than undertake the collection and recycling themselves, many manufacturers are subscribing to recycling schemes (Producer Compliance Schemes), which arrange for collection and recycling. These schemes rely on a network of Approved Authorised Treatment Facilities (AATF) to collect the WEEE and separate the components for recycling. These AATFs are required to generate evidence notes, which provide confirmation of the quantities of WEEE handled. The AATFs must provide quarterly summaries to the Environment Agency, and every year, an Independent Audit Report.

The WEEE Regulations specify that only chartered accountants and registered Principal Environmental Auditors can sign off Independent Audit Reports. CRA's Principal Environmental Auditors have provided this service to a number of AATFs, including Recyclite, which specializes in gas discharge lamps.

The Environment Agency guidance for the reports provides a recommended format, which includes an introduction to the AATF and its activities, an explanation of the scope and methodology of the audit, a summary of the findings and feedback to the operator. The auditor also must provide a certificate to confirm the types and quantities of WEEE handled.

The audit comprises primarily a review of documentation relating to the collection, handling and onward transfer of the WEEE. The objectives are to ensure that the WEEE has been correctly categorised and to confirm that the quantities stated on the evidence notes issued do not exceed the actual WEEE handled.

CRA's staff have developed an efficient approach to undertaking WEEE audits and providing Independent Audit Reports, which minimizes the cost to operators.