RPRA
Resource Productivity
& Recovery Authority

Batteries, EEE and HSP Management Performance Audit Procedures

Consultation Report

September 15, 2026

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Executive Summary

This report details RPRA's consultation process, the feedback received, and how RPRA incorporated it into its decision-making on the final Management Performance Audit procedures for Batteries, Electrical and Electronic Equipment (EEE, which includes ITT/AV and lighting) and Hazardous and Special Products (HSP).

The consultation period took place from March to December 2023. RPRA consulted producers, PROs and their auditors to provide feedback on the draft procedures. Feedback received during the consultation period is summarized in the What we heard section.

RPRA considered all stakeholder feedback when finalizing the procedures. In response to that feedback, RPRA made changes to the final procedures to support registrants in successfully completing the performance audit. Key changes include:

- elevating audit integrity by transitioning from CSRS 4400-level procedures to the rigorous CSAE 3000 reasonable assurance standard.
- consolidating and clarifying program-specific reporting definitions
- continuing to provide detailed suggested audit procedures for CSAE 3000 engagement.

The final procedures were posted on September 15, 2026, and all impacted stakeholders were notified the same day. Finalizing the procedures and formally closing the consultation took longer than anticipated because RPRA needed to account for significant regulatory amendments made to all applicable regulations in late 2024 and to review and respond to substantive consultation feedback.

Questions about this report can be emailed to consultations@rpra.ca.

Introduction

About RPRA

RPRA is the regulator created by the Ontario government to enforce the requirements of the *Resource Recovery and Circular Economy Act, 2016* (RRCEA) and the *Waste Diversion Transition Act, 2016* (WDTA).

The RRCEA provides a producer responsibility regulatory framework for waste diversion and resource recovery where producers are individually accountable and financially responsible for their products and packaging once consumers dispose of them. The WDTA outlines the legislative framework for winding up and transitioning legacy waste diversion programs.

Principles for public consultation

RPRA's consultations are guided by the following best practice principles developed by the Organization for Economic Cooperation and Development:

***Inclusiveness and openness**: Engage broadly with a wide variety of stakeholders, provide clear and understandable information, and make the consultation process accessible, comprehensible and responsive.*

***Timeliness**: Engage stakeholders early before decisions are made and provide regular opportunities for engagement on key program and policy matters.*

***Accessible and cost effective**: Consider a variety of tools and methods to gather feedback that promote efficient and cost-effective consultations.*

***Balance**: Provide opportunities for diverse perspectives and opinions to be heard and considered.*

***Transparent**: Record feedback, report back a summary to stakeholders, and synthesize feedback into programs and policies as appropriate.*

***Evaluation**: Demonstrate the impact of public consultations on program delivery and policy development.*

Consultation

Background

Under the Batteries, EEE and HSP regulations, producers are obligated to collect and manage their obligated material(s) to recover resources and meet their minimum performance requirements through reuse, refurbishing, or recycling.

Producers without a PRO, producers who have identified they will not use their PRO and PROs reporting on their own activities must also submit performance audit reports showing how they met their performance obligation. These audit reports must be verified in accordance with the performance audit procedures developed by RPRA.

Process

In 2023, RPRA retained BDO Canada LLP (BDO) to support the development of Resource Recovery Performance Audit Procedures for Batteries, EEE (ITT/AV and Lighting) and HSP.

During phase one of the project, BDO and RPRA engaged with all impacted PROs from March 7 to April 14, 2023. The goal of the engagement was to gather preliminary insights directly from PROs on the auditability of resource recovery performance. Phase two of the project ran from November 15 to December 14, 2023, during which time BDO and RPRA consulted with producers, PROs and their auditors on the draft procedures to gather feedback. This also included hosting three program-specific consultation webinars to gather feedback and answer questions.

RPRA created a dedicated consultation webpage with background information and how to participate in the consultation. An email campaign targeting batteries, EEE and HSP producers and PROs, and their auditors, was sent out in November 2023 to inform registrants of the launch of the consultation. Stakeholders and registrants were invited to submit feedback on the proposed performance audit procedures during the consultation webinars or via written submissions ahead of the close of the consultation period on December 14, 2023.

What we heard

RPRA received 11 written submissions via email during the consultation period. The key feedback received is summarized by theme below.

RPRA's responses are recorded in Appendix B of this document. For a list of stakeholders that submitted written feedback, see Appendix A of this report.

Feedback that was not relevant to this consultation is excluded from the summary, though it remains captured as "Out of Scope" in internal documentation.

Implementation and operationalization

- Batteries, EEE and HSP stakeholders noted that several reporting requirements cannot be met under current supply chain contractual arrangements due to limited access to the necessary downstream processing collected volumes data. They believe that retroactive reporting under these conditions is not feasible and request a one- to two-year transitional period to allow PRO, processors, and downstream processor contracts to be renegotiated with consideration of the new requirements.
- Batteries and some EEE stakeholders request that the calculation of the Resource Recovery Percentage (Step 4) be rewritten to align with other instances of Recovery Rate Performance that are based on information provided by processors, not information provided by PROs.
- Some batteries and EEE stakeholders expressed concerns that requiring downstream processors to report performance without clear guidelines would dilute producer accountability, increase costs and complexity, and create reporting confusion. These stakeholders recommended designating the initial processor as the sole entity responsible for reporting on all subsequent processing activities.

Applicable assurance standards and recovery credits

- Several batteries and EEE stakeholders supported CSAE 3000-level audits but opposed CSRS 4400-level audits, citing concerns about excessive cost and limited additional environmental outcomes.
- Some EEE stakeholders expressed concerns that the audit requirements provided by RPRA in the procedure are overly prescriptive or unaligned with the practices of material processing and its downstream paths. Stakeholders request that the methodology proposed by RPRA align with the existing mass balance requirements to avoid duplicating or inflating processes.
- Several EEE stakeholders request that the auditor, not the procedure, have the sole responsibility of verifying if material is a recovered resource or a recoverable resource dependent on the situation they are reviewing, and that the procedure should only provide guidance to the auditor and should not be prescriptive.
- Some batteries and EEE stakeholders request that recovery calculations should rely on data held by processors and align with existing mass balance records. A stakeholder also opposed adjusting either party's actual resource recovery percentage when recovery credits are transferred.

Reporting definitions and traceability

- Batteries and EEE stakeholders disagreed with proposed definitions of "recovered resource," "non-recoverable material," and related terms, arguing that they do not reflect the realities of electronics recycling and that material cannot confidently be traced beyond the point at which it becomes a clean commodity.
- Batteries and EEE stakeholders recommend defining "recovery" as the point at which processed material can be sold or traded for remanufacturing and including materials that will not undergo further refining.
- HSP stakeholders requested that only the collected quantities and weights of containers that fail pressure tests and are deemed to be unsafe and therefore must be taken out of service.
- HSP stakeholders requested clarification as to whether residual oil weight is to be included or excluded in the recovery results or RER.

Conclusion

The Batteries, EEE and HSP Resource Recovery Performance Audit Procedures were finalized on September 15, 2026. RPRA posted the final procedures to its website and notified stakeholders on the same day.

Finalizing the procedures and concluding the consultation took longer than anticipated, as RPRA needed to account for significant regulatory amendments to the applicable regulations in late 2024. RPRA also needed time to consider substantive stakeholder feedback provided throughout the consultation period and to allow industry time to consider how it may adjust to the requirements outlined in the procedure.

RPRA appreciates the thoughtful feedback provided throughout the consultation and has considered each submission in finalizing the procedures. In response to the feedback, RPRA made changes to the final procedures to support registrants in successfully completing the performance audit. Key changes include:

- elevating audit integrity by transitioning from CSRS 4400-level procedures to the rigorous CSAE 3000 reasonable assurance standard
- consolidating and clarifying program-specific reporting definitionsThe finalized procedures reflect RPRA's approach to offer simple, economic auditing solutions where possible. This helps minimize administrative and financial burdens for producers and PROs while also improving the quality and efficiency of reporting data to RPRA
- continuing to provide detailed suggested audit procedures for CSAE 3000 engagement

The finalized procedures reflect RPRA's approach to offer simple, economic auditing solutions where possible. This helps minimize administrative and financial burdens for producers and PROs while also improving the quality and efficiency of reporting data to RPRA. As outlined in RPRA's 2026 Business Plan, RPRA will continue to review registry procedures to identify opportunities for operational efficiencies.

The deadline for the first performance audit reports will be determined in consultation with PROs. Over the coming weeks, RPRA will connect with PROs to align on the proposed implementation timing and communicate the finalized timeline to all impacted parties. RPRA understands there may be data limitations when reporting on past performance years. RPRA will work with PROs and their auditors to help meet regulatory requirements and deadlines.

Appendix A: Stakeholders that submitted feedback

RPRA received 11 written submissions from the following stakeholders:

- Automotive Materials Stewardship
- eCycle Solutions Inc.
- Electronics Products Recycling Authority (EPRA)
- Lexmark International Inc.
- Linde Canada Inc
- Mobius PRO Services
- Product Care Recycling
- Quantum Lifecycle Partners
- Reverse Logistics Group (RLG)
- RPM Eco
- Think Green Solutions

Appendix B: Response to stakeholder feedback

RPRA considered all feedback received during the consultation period. Key comments received and RPRA's responses are included below.

RPRA Responses – Batteries, EEE, and HSP Categories

Implementation timing and data access

Batteries, EEE, and HSP stakeholders identified several challenges to meeting the new performance requirements outlined in the proposed procedures while still operating under the existing contractual arrangements between producers, PROs, and downstream processors. These include:

- Limitations in accessing and retroactively assessing collected volumes data from downstream processors
- Concerns that performance reporting requirements for downstream processors without clear guidelines may dilute reporting accountability and increase costs and complexity

Stakeholders in all categories expressed concern about the timing of the procedures' implementation and the need to report on previous years under the new requirements. They requested that RPRA implement a transitional period of one to two years to give them time to renegotiate contracts and collect the necessary data, especially if they need to update reports for all previous years.

RPRA's response

RPRA recognizes the operational challenges raised by stakeholders, including the limited availability of data from downstream processors and its impacts on reporting verification accuracy and costs. RPRA staff understand that industry proposed solutions to issues arising from reporting processing activities such as redefining or clarifying reporting responsibilities, or granting producers, PROs, processors, and downstream processors additional time to renegotiate contracts and account for data sharing and material transfer validation.

Based on the substantive feedback coming out of the consultation period, RPRA took additional time to consider the feedback and to allow industry time to consider how it may adjust to the requirements outlined in the procedure. This resulted in delaying the timeline of the first performance audit until the procedures were finalized.

RPRA understands there may be data limitations when reporting on past performance years. RPRA will work with PROs and their auditors to help meet regulatory requirements and deadlines. RPRA will seek feedback from affected PROs on proposed implementation timing to support a successful first audit. RPRA will communicate the finalized timeline with all impacted parties.

With the release of the finalized procedures, RPRA is providing helpful guidance to ensure producers and their PROs understand and meet their reporting requirements. This includes targeted outreach, updating communications materials like web content and FAQs, and working with PROs on the implementation timeline.

Applicable assurance standards and recovery credits

Several batteries and EEE stakeholders supported CSAE 3000-level audits but opposed CSRS 4400-level audits, citing concerns about excessive cost and added complexity. Some EEE stakeholders expressed concerns that the audit requirements are overly prescriptive and misaligned with existing material processing practices, requesting alignment with current mass balance requirements and recommending that auditors, rather than the procedure, determine whether material is a recovered or recoverable resource.

Stakeholders in all categories provided limited feedback regarding recovery credits as outlined in the procedures. One stakeholder opposed adjusting either party's actual resource recovery percentage when recovery credits are transferred. Other than that, responses to the usage of recovery credits were neutral.

RPRA's response

Through the procedure development process, RPRA has recognized the importance of an assurance approach that is both rigorous and proportionate. RPRA recognizes that audit and reporting responsibilities should be clear and should avoid unnecessary duplication while preserving producer accountability.

While finalizing the procedures, RPRA staff considered how materials move through downstream processors, so the procedures support reliable and comparable reporting. The simplification of the reporting process is intended to reduce burden, drive the efficient allocation of compliance resources, and limit reporting costs in line with the organization's risk-based compliance framework.

In considering stakeholder feedback, RPRA has retained the CSAE 3000 reasonable assurance standard and removed the CSRS 4400 requirement. In addition, RPRA has clarified that the listed audit procedures are suggested and non-exhaustive, granting auditors the ability to apply their professional judgment to each case.

Reporting definitions

Batteries and EEE stakeholders disagreed with the proposed definitions of "recovered resource," "non-recoverable material," and related terms, arguing that they do not reflect the realities of electronics recycling and recommending that "recovery" be defined as the point at which processed material can be sold or traded for remanufacturing, including materials that will not undergo further refining. HSP stakeholders requested that RPRA only include collected quantities and weights of containers that fail pressure tests and are deemed unsafe. The HSP stakeholders also sought clarification on whether residual oil weight should be included or excluded in recovery results or counted towards RER.

RPRA's response

RPRA recognizes that resource recovery calculations need to be clear, consistently applied, and supported by evidence that regulated parties can obtain. RPRA considered the feedback on processor-held data, mass balance records, and recovery credits as it refined the calculation requirements.

RPRA has amended the procedures to clarify and consolidate reporting definitions. This includes removing or reworking definitions, including:

- The term "Downstream processor" was removed from the procedures to promote a common understanding of reporting responsibilities and reduce the risk of redundancies.
- The term "Recovered resource" was reworked to promote a common understanding of responsibilities aligned with industry practices and a level playing field amongst producers.