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Purpose

This registry procedure is incorporated by reference into the [Hazardous and Special Products \(HSP\) Regulation](#), O. Reg. 449/21, under the [Resource Recovery and Circular Economy Act, 2016](#) S.O. 2016, c. 12, Sched. 1.

The HSP Regulation designates non-refillable pressurized containers, oil filter, antifreeze, oil containers, paints and coatings, pesticides, solvents, barometers, thermometers, thermostats, fertilizers, refillable propane containers, and refillable pressurized containers as obligated materials.

This procedure includes the following sections:

Section 1.0 - HSP Supply Data Verification, establishes how producers:

- Determine HSP supply data
- Verify HSP supply data

Section 2.0 - HSP Management Performance Audit, establishes how:

- Producers, or producer responsibility organizations (PROs) on their behalf, will conduct third-party audits verifying the resources recovered from the management of HSP used and collected in Ontario
- Processors will calculate and verify the recycling efficiency rate (RER) of their processing facilities

Section 3.0 - Recovery Credits to be Transferred.

It is the intention of the Registrar/Deputy Registrar to review this procedure on a regular basis.

1.0 Supply Data Verification

This verification procedure applies to obligated HSP producers. It should be read in conjunction with the HSP Regulation.

This procedure is intended to provide guidance to producers, and the Verifier who will be verifying their data, and to support consistent and accurate reporting.

1.1 Determining Supply Data

Where the HSP Regulation requires producers to submit to RPRA the total weight of each applicable type of HSP within each applicable category of HSP they supply into Ontario, they must do so in accordance with this procedure.

The following requirements apply to determining the weight of obligated materials:

- Fertilizers, oil containers, paints and coatings, pesticides, and solvents are only obligated under the HSP Regulation when supplied in a container that has a capacity of 30 litres/30 kilograms, or less
- The reported supply weight of antifreeze, paints and coatings, pesticides, or solvents must include the weight of the products' primary packaging, unless the primary packaging is made of corrugated and boxboard boxes, plastic film, shrink wrap or printed materials.
 - Note: primary packaging made of corrugated and boxboard boxes, plastic film, shrink wrap or printed materials is not obligated under the HSP Regulation. Please see the [Blue Box Regulation](#) for more information and to determine whether the primary packaging is obligated Blue Box material.
- All antifreeze supplied, regardless of container size and including the antifreeze supplied in new vehicles, must be reported. However, the antifreeze container is only obligated when it has a capacity of 30 litres/30 kilograms, or less.

To calculate the total weight of HSP supplied into Ontario, producers may need to determine how many units of HSP they supplied.

a) Determining the number of units

Producers may use one of the following methods to determine the number of HSP units supplied into Ontario:

1. Actual number of units
 - Report the actual number of units of each type of HSP supplied into Ontario.
2. Calculated units
 - Calculate the number of units of each type of HSP calculated using the formula outlined in this procedure for determining the Ontario portion of the units of each type of HSP supplied into Canada.

Using either methodology does not reduce a producer's responsibility to provide complete, accurate, and reliable supply data. RPRA inspectors may review the reported data and related records at any time to verify compliance.

b) Determining HSP weight

Producers may use one of the following methods to report the weight of HSP supplied into the Ontario market:

1. Actual weight
 - Report on the actual weight of the HSP.

Note: If the actual weight method has been fully explored and is not feasible, producers may use an alternative method (such as weight conversion factors) to achieve the same outcome.

2. Weight conversion factors
 - For 2022 and onwards, calculate weight using the unit-to-weight conversion factors provided by the Registrar:
 - [Registry Procedure – Weight Conversion Factors \(HSP\)](#)
 - If no conversion factor is available for a product, the producer must report the actual weight.
3. For the 2021 supply reporting year only, producers can choose to report their supply data for each type of HSP as it was previously reported to an Industry Funding Organization (IFO) (i.e., Stewardship Ontario) or Industry Stewardship Organization (ISO) (i.e., Automotive Materials Stewardship, Product Care Association) under the [Waste Diversion Transition Act, 2016 \(WDTA\)](#). This option is only available to producers who reported their historical supply to an IFO/ISO.
 - If reporting data that was historically reported to an IFO/ISO, producers will report in the same manner as they reported to the IFO/ISO. For example, producers will report oil filters in units and will report antifreeze in litres. Where products were reported in kilograms, producers will continue to report in kilograms.
 - Where HSP supply was historically reported to an IFO/ISO in measurements other than kilograms, RPRA will apply a weight conversion factor to those products to calculate the total weight supplied into Ontario. These weight conversion factors are available to producers in [Registry Procedure – Weight Conversion Factors \(HSP\)](#).

The options described above do not reduce a producer's responsibility to provide complete, accurate, reliable supply data. RPRA inspectors may review the reported data and related records at any time to verify compliance.

1.2 Verification of Supply Data

Category A (i.e., oil filters and non-refillable pressurized containers) and Category B (i.e., oil containers, antifreeze, solvents, paints and coatings, and pesticides) producers are required to report and verify their supply data annually in accordance with this procedure. The supply information reported by Category A producers is also used to establish their management requirement for the following year.

As of 2023, verification must be completed in accordance with this HSP Verification and Audit procedure. Verification of the supply data for each type of HSP reported in 2022 was not required.

Producers that supply multiple obligated materials, such as tires, batteries, and lighting, may submit the verification results in a single report.

The verification must confirm the accuracy of the supply data and the qualifications of the Verifier. As part of the verification, the Verifier must:

- assess and document the reasonableness of the producer's methodology for determining the supply of each type of HSP; and
- obtain and review supporting evidence as required.

Note that [as of 2025](#), vehicle brand holders, importers and marketers are obligated for the antifreeze and oil filters that are supplied in new vehicles that are sold in Ontario. Factory-filled antifreeze was not previously reported to an IFO or ISO under the WDTA. Obligated producers required to report must submit related data to RPRA and verify the weights of antifreeze and oil filters noted above from 2022 to 2024 (if applicable).

Obligated producers for factory-filled antifreeze who do not know the actual weight are expected to use the WCFs for factory filled antifreeze created by the Used Oil Management Association of Canada (UOMA). See [Registry Procedure – Weight Conversion Factors \(HSP\)](#) for more information.

Applicable Audit Standard

All supply data verification reports must be prepared in accordance with the Canadian Standard CSRS 4400, *Agreed-upon procedures (AUP) Engagements*.

Definitions

For the purposes of this supply data verification procedure:

“Consumer” means any end user of a product. It includes an individual who obtains the product for the individual's own use and a business that obtains the product for the business's own use.

“Large antifreeze producer” means an antifreeze producer with an average supply weight of greater than or equal to 300 tonnes in the previous calendar year.

“Large non-refillable pressurized container producer” means a non-refillable pressurized container producer with an average supply weight of greater than or equal to 100 tonnes in the previous calendar year.

“Large oil container producer” means an oil container producer with an average supply weight of greater than or equal to 55 tonnes in the previous calendar year.

“Large oil-filter producer” means an oil-filter producer with an average supply weight of greater than or equal to 100 tonnes in the previous calendar year.

“Large paint and coatings producer” means a paint and coatings producer with an average supply weight of greater than or equal to 1,000 tonnes in the previous calendar year.

“Large pesticides producer” means a pesticides producer with an average supply weight of greater than or equal to 9 tonnes in the previous calendar year.

“Large refillable pressurized container producer” means a refillable pressurized container producer with an average supply weight of greater than or equal to 100 tonnes in the previous calendar year. *Note: This definition is revoked as of January 1, 2025, and refillable pressurized containers are no longer subject to supply verification.*

“Large solvents producer” means a solvents producer with an average supply weight of greater than or equal to 70 tonnes in the previous calendar year.

“Product” means material that is a thing, part of a thing, or combination of things intended for use by a consumer, subject to any alternative meaning or meanings that may be provided for in the regulations.

“Producers” means HSP producers who supply categories A (i.e., oil filters and non-refillable pressurized containers) and B (i.e., oil containers, antifreeze, solvents, paints and coatings and pesticides) into Ontario

“Small antifreeze producer” means an antifreeze producer with an average supply weight of greater than 20 and less than 300 tonnes in the previous calendar year.

“Small non-refillable pressurized container producer” means a non-refillable pressurized container producer with an average supply weight of greater than 3 and less than 100 tonnes in the previous calendar year.

“Small oil container producer” means an oil container producer with an average supply weight of greater than 2 and less than 55 tonnes in the previous calendar year.

“Small oil-filter producer” means an oil-filter producer with an average supply weight of greater than 3.5 and less than 100 tonnes in the previous calendar year.

“Small paint and coatings producer” means a paint and coatings producer with an average supply weight of greater than 10 and less than 1,000 tonnes in the previous calendar year.

“Small pesticides producer” means a pesticides producer with an average supply weight of greater than 1 and less than 9 tonnes in the previous calendar year.

“Small refillable pressurized container producer” means a refillable pressurized container producer with an average supply weight of greater than 8 and less than 100 tonnes in the previous calendar year. *Note: This definition is revoked as of January 1, 2025. Refillable pressurized containers are no longer subject to supply verification.*

“Small solvents producer” means a solvents producer with an average supply weight of greater than 3 and less than 70 tonnes in the previous calendar year.

“Supply” means the provision of a product in any manner and includes sale, rental, lease, donation, or gift

“Verifier” means an individual, either an employee of the business or a hired third-party, who has one of the following designations and is not the same person who prepared the supply report:

- CPA (Chartered Professional Accountant) in Canada
- CPA (Certified Public Accountant) in the US
- ACCA (Association of Chartered Certified Accountants) Qualification
- CIA (Certified Internal Auditor)
- CPB (Certified Professional Bookkeeper) in Canada
- RPA (Registered Professional Accountant) in Canada

1.3 Application of the Verification Procedure

HSP producers must report their supply data from the previous calendar year to RPRA (for example, 2023 supply data is reported in 2024). Supply data verification is conducted on the supply data in a subject year, and the verification report is submitted along with the supply report.

In 2023, all registered producers who reported supply data were required to work with a Verifier and submit a verification report to RPRA.

RPRA used the verification reports submitted in 2023 to categorize producers as large or small based on supply weight. Beginning in 2024, the two categories have different reporting requirements.

From 2024 onwards, only large HSP producers are expected to submit a verification report prepared in accordance with this procedure each year.

Newly registered producers

All producers that register after 2023 are also expected to submit a verification report to RPRA verifying their first full calendar year of HSP supply. Producers that begin supplying HSP into the Ontario market or otherwise become obligated partway through a calendar year are not required to complete verification for that partial year.

Small producers

Small HSP producers that have submitted a verification since 2023 may not be required to submit an additional verification report.

Every year, a sample of small producers may be selected for inspection. All HSP producers, regardless of their size, remain subject to inspection at any time.

If issues or exceptions are identified, RPRA may conduct a more comprehensive review. It is the responsibility of the HSP producer to review and confirm they continue meeting the threshold as a small producer each year.

1.4 Reporting and Documentation Requirements

The verification report must:

- Include factual findings on the accuracy and completeness of the reported supply weights for each procedure performed.
- Clearly describe and explain any discrepancies identified, such as:
 - over- or under-reporting of supply weights,
 - reasons for variance,
 - impacts, and
 - the final verified weight
- Include the Verifier's name, title, and signature.
- Provide supporting documentation, if applicable, in Excel or Word format.

The requirement to describe the verification process in the verification report can be met by referencing this procedure, as long as the Verifier:

- Completes the verification steps outlined below, and
- Reports the factual findings from those steps.

Producers may choose one of the following options:

- Option A: submit a report that includes the factual findings and description of any exceptions identified.
- Option B: retain the Verifier to complete additional verification steps, if recommended by the Verifier. In this case, the reports must include:
 - The reasoning for the additional verification steps,
 - A description of those steps, and
 - The related factual findings

In some situations, the Verifier may not be able to complete one or more of the required verification steps. If this happens, the Verifier may carry out alternative verification steps, where appropriate.

In these cases, the verification report must:

- Identify the steps that could not be completed,
- Explain why those steps could not be completed, and
- Describe the alternative or additional steps that were completed instead.

This verification procedure does not limit RPRA's authority to otherwise request or review relevant records or data.

1.5 Verification Steps

Producers and Verifiers must follow the verification steps outlined below:

Step 1: Document key background information

The Verifier must document responses to the following questions:

- What supply weight is reported to RPRA for each obligated material?
 - A detailed breakdown of each obligated material with respective weight is required.
- What is the producer's marketing and sales process, including how products are supplied in Ontario (for example, e-commerce or retail sales)?
- How does the producer track products supplied into Ontario separately from products supplied in other provinces?
- How are SKUs (Stock Keeping Unit) set up in the producer's system (ERP, database, or other), and what product specifications are included (for example, product weight, product description, brand name)?
- What are the producer's obligations under the HSP Regulation based on the definition of a producer?
- What brand names does the producer have collection and resource recovery obligations for?
- What is the producer's methodology for determining how the products were supplied into Ontario (based on the definition of "supply")?
- What is the step-by-step process used to prepare the product supply report, including:
 - Systems or applications used to track product supply, and
 - Reports generated to support the data. (Ensure that all details required to understand how the product supply report is prepared are documented.)
- How does the producer determine which products are included in the product supply report and which ones, if any, are excluded, based on the definitions in the HSP Regulations?
 - If actual weight methods have not been used, an explanation of how the use of actual weights was fully explored and determined not to be feasible

HSP producers that supply antifreeze, paints and coatings, pesticides, or solvents in Ontario must include the product's primary packaging, except for primary packaging that has a capacity of greater than 30 litres or 30 kg.

- Does the HSP producer supply antifreeze, paints and coatings, pesticides, or solvents?
- What is the material used for primary packaging (primary packaging material does not include corrugated/boxboard boxes, plastic film, shrink wrap, or printed materials, as they are obligated as Blue Box materials)?

- What is the capacity of the container for the HSP supplied in Ontario?
- What is the producer's methodology for determining the weight of the primary packaging of the HSP supplied in Ontario?

Step 2: Determine products in supply report

The Verifier must assess how the producer determines which products are included or excluded from the supply report, based on the HSP Regulation.

Select sample(s) of obligated SKUs in accordance with [Appendix A: Sampling Methodology](#) and perform the following for each:

- If **actual weight** is used, agree with the manufacturer's specifications. HSP producers that supply antifreeze, paints and coatings, pesticides, or solvents in Ontario, also agree the total actual weight including the primary packaging weight to the manufacturer's specifications.
- If **calculated weight** is used, compare the calculation to the WCFs in [Registry Procedure – Weight Conversion Factors \(HSP\)](#) to determine if the products were reported in the correct categories and if the WCFs were applied correctly.
- If any discrepancies are noted, provide details of the findings including the verified weight and its impact on the total supply weight reported to RPRA.

Step 3: Verify the number of units reported

Validate the accuracy of the product units reported. Provide details of findings.

- If **actual number** of units is used, agree to the producer's sales records to validate the total units reported.
- If **calculated number** of units is used:
 - Agree the Ontario population to the most recent Statistics Canada official census,
 - Agree the population of each province and territory in Canada in which the producer sells HSP to the most recent Statistics Canada official census, and
 - Recalculate the number of Ontario units supplied based on the following formula:

$$(P1/P2) \times \text{Canada National Sales}$$

Where:

"P1" is the population of Ontario, as reported by Statistics Canada in the most recent official census.

"P2" is the total population of provinces and territories in Canada in which the producer sells HSP, as reported by Statistics Canada in the most recent official census.

"Canada National Sales" is the total units of HSP the producer sold in Canada in the calendar year.

Step 4: Verify non-obligated products

Select sample(s) of non-obligated SKUs in accordance with [Appendix A: Sampling Methodology](#).

For each sample selected, verify that they do not meet the definition of “HSP”, based on the SKU selected.

If any discrepancies are noted, provide details of the findings including the verified weight and its impact on the total supply weight reported to RPRA.

Step 5: Confirm accuracy and completeness of reporting

Sample at least one month of data (or more, if appropriate) in accordance with [Appendix A](#) and compare:

- Raw sales data, and
- The obligated product supply report.

The Verifier must:

- Review variances,
- Assess whether the variances are reasonable,
- Obtain explanations from management, where needed;
- Confirm if the weight of the primary packaging (if any) has been included or excluded in accordance with the HSP Regulation, and
- Confirm if the weight of the antifreeze and oil filters supplied with new cars (if any) has been included in accordance with the HSP Regulation.

In subsequent years, the Verifier must select a different month for verification purposes.

Step 6: Review manual adjustments

Select sample(s) in accordance with [Appendix A](#) of manual adjustments to the product supply report and assess if they are reasonable. Provide details of findings.

For example, products supplied into Ontario and subsequently shipped out of Ontario will result in an adjustment to the supply report.

Step 7: Reporting on behalf of other brand holders

Confirm whether any of the supply weight includes weight reported on behalf of other brand holders. If so, what are the brands and the weight associated with each? Does the producer have an agreement with the brand holder to report on their behalf?

2.0 Management Performance

This document should be read in conjunction with Ontario Regulation 449/21: Hazardous and Special Products (HSP), as well as compliance bulletins and compliance guidelines for HSP published by the Resource Productivity and Recovery Authority (RPRA). These documents contain definitions and criteria that are essential for conducting reasonable assurance engagements.

Appropriate contractual relationships between producer responsibility organizations (PROs), collection sites, haulers, and processors must exist to allow for the assurance practitioner to obtain and review data and documentation to support the reasonable assurance engagement.

2.1 Purpose

Under the HSP Regulation, HSP producers must establish and operate management systems for HSP and, in the case of Category A materials, are required to meet minimum management requirements. Section 57 of the regulation requires that an audit of each Category A, Category B, and/or Category C producer's management system be completed by an independent auditor who is licensed or holds a certificate of authorization under the *Public Accounting Act, 2004* and in accordance with the procedures set out in the [Registry Procedure – Hazardous and Special Products Verification and Audit](#) published by RPRA.

This document is intended to ensure consistency of reporting by producers and PROs and provide sufficient guidance to allow assurance practitioners to be able to provide a consistent level of assurance in a consistent format.

Producers and PROs are exempt from submitting a CSAE 3000 performance audit report for any periods which have previously been audited by RPRA.

2.2 Applicable Assurance Standard

All audit reports must be prepared in accordance with the Canadian Standard on Assurance Engagements 3000 (CSAE 3000), Attestation Engagements Other than Audits or Reviews of Historical Financial Information.

As per CSAE 3000, “a reasonable assurance engagement may be referred to as an audit engagement” therefore the terms ‘audit’ and ‘auditor’ will be used throughout the rest of this document.

2.3 HSP Performance Reporting Criteria

Section 57(2) of the HSP Regulation states that:

- (2) On or before July 31 in any year in which an audit is required under subsection (1), the producer shall prepare and submit a copy of a report on the audit to RPRA, through the Registry, that includes the following information, as applicable:

1. The weight of recovered resources from each type of HSP in Category A accounted for by the producer for the purposes of satisfying the management requirement in section 31.
2. The weight of recovered resources from each type of HSP in Category B or Category C.
3. With respect to a weight of recovered resources under paragraph 1 or 2,
 - i. the weight, if any, that was used or destined to be used by a person for the making of new products or packaging,
 - ii. the weight, if any, that was reused by a person, and
 - iii. in the case of paints and coatings, the weight, if any, that was used with respect to concrete or landscaping applications.
4. The weight of mercury recovered from each type of HSP in Category C.
5. A list of the types of resources recovered from each type of HSP in Category A, Category B or Category C.
6. The weight of materials processed from each type of HSP in Category A, Category B or Category C that was,
 - i. land disposed,
 - ii. incinerated,
 - iii. used as a fuel or a fuel supplement, or
 - iv. stored, stockpiled, used as daily landfill cover or otherwise deposited on land.
7. For producers of HSP in Category A, a statement confirming whether the producer satisfied their management requirement in section 31 for each type of HSP in that category.

Section 1 of the HSP Regulation states that:

“Category A” means any of the following types of materials:

1. Non-refillable pressurized containers; and
2. Oil filters.

“Category B” means any of the following types of materials:

1. Antifreeze;
2. Oil containers;
3. Paints and coatings;
4. Pesticides; and
5. Solvents.

“Category C” means any of the following types of materials:

1. Barometers;
2. Thermometers; and
3. Thermostats.

Section 29 HSP Regulation states that:

(1) The rules set out under subsection (2) apply when determining what may be counted as part of the weight of recovered resources for the purposes of,

- a) the calculation of a recycling efficiency rate under subsection 30 (3) and paragraph 8 of subsection 51 (2); and
- b) the determination of whether a management requirement has been satisfied under section 31.

(2) The rules referred to in subsection (1) for what may be counted as part of the weight of recovered resources are the following:

1. The weight of recovered resources that may be counted with respect to a type of HSP must be from HSP of the same type.
2. For the purposes of determining whether the management requirement has been satisfied under section 31, the weight of recovered resources that may be counted must be from HSP that was supplied to a consumer in Ontario.
3. The weight of recovered resources that may be counted must be from recovered resources that are,
 - i. used or destined to be used by a person for the making of new products or packaging, or
 - ii. reused by a person.
4. The weight of the recovered resources may only be counted one time by a producer and must not be counted by another producer.
5. The following must not be counted as recovered resources:
 - i. The weight of materials that are land disposed.
 - ii. The weight of materials that are incinerated.
 - iii. The weight of materials that are used as a fuel or a fuel supplement.
 - iv. The weight of materials that are stored, stockpiled or used as daily landfill cover or otherwise deposited on land unless they are deposited on land in a manner set out in paragraph 6.
6. With respect to the weight of recovered resources from paints and coatings, up to 15 per cent of the weight that may be counted as recovered resources for paints and coatings may be with respect to concrete and landscaping applications.
7. With respect to the weight of recovered resources from oil filters, the following must not be counted:
 - i. Any oil residue contained in the used oil filter.
 - ii. Any oil which is captured, recaptured, extracted, collected or diverted during processing.

Additionally, references to “calculated weight of HSP” in the regulation and this audit procedure can mean either the actual weight of HSP or the corresponding weight of HSP determined in accordance with the [Registry Procedure – Weight Conversion Factors \(HSP\)](#).

2.4 Definitions

The following is a list of words used in this document that have not been defined in the HSP Regulation or RPRA compliance bulletins:

“Collected” means when HSP has been picked up by registered HSP hauler from a collection site.

“End market” means any company or individual where recovered resources can be sent that would not require any additional processing to be used for its intended use.

“Recovered resource” means material derived from HSP that is used or destined to be used by a person for the making of new products or packaging, or reused by a person.

“Recovery rate” means the ratio of the weight of recovered resources, derived from HSP, recovered by an HSP processor, to the weight of HSP received by that HSP processor.

“Recycled product manufacturers (RPMs)” manufacture products and packaging from processed HSP material.

“Resource recovery” means reuse or processing of HSP.

2.5 Suggested Procedures for the CSAE 3000 Engagement

The following outlines suggested procedures for auditors in the performance of the CSAE 3000 engagement. Auditors may find that some or all of these procedures are not applicable to their particular client and this is not an exhaustive list of all possible audit procedures. The procedures below support the required validation of performance set out in section 57(2) of the HSP Regulation.

Notes:

- Procedures #3, #4 and #6 could be completed simultaneously, as the processes are similar.
- Any reference below to an activity being performed by a producer or a PRO includes activities being overseen, coordinated or contracted by the producer or PRO.
- For a producer directly engaging an auditor, for the remainder of the section “PRO” can be read as “Producer”.
- Each type of HSP included in Category A, B, and C can be reported in a single report. However, sample selection and testing should be conducted separately.
- See [Appendix H](#) for a suggested format for a PRO to report their performance results.

Where an audit requires qualification, adverse finding, or disclaimer, RPRA may take compliance action. Compliance action may include determining that reported management weights are ineligible to be recognized for satisfaction of management requirement.

1. The weight of recovered resources from each type of HSP in Category A accounted for by the producer for the purposes of satisfying the management requirement in section 31.

- a) Obtain a listing of all transactions for the PRO that make up the calculated weight of HSP in Category A that were collected and delivered to a processor.
- b) Obtain a listing of all transactions for the PRO that make up the calculated weight of recovered resources from each type of HSP in Category A.
- c) Recalculate the calculated weight of HSP in Category A that were collected and delivered to a processor.
- d) Recalculate total weight of recovered.
- e) Compare the recalculated weight based on the listing received to the reported weight of recovered in the PRO's annual report.

For each HSP processor of HSP in Category A:

- f) Use analytical procedures to assess the reasonableness of transactions.
- g) Select a separate sample of inbound shipments for each type of HSP in Category A, depending on the products processed by the HSP processor (see [Appendix A](#) for suggested sampling methodology).
- h) For each sample, check the accuracy, completeness and validity of the original HSP in Category A recorded (see [Appendix B](#) for a definition of validity summarized from the Regulation).
- i) For each sample, agree the calculated weight of HSP in Category A (see [Appendix C](#) for guidance on the use of weight conversion factors).
- j) Select a sample of outbound shipments of recovered resources derived from each type of HSP in Category A, depending on the products processed by the HSP processor (see [Appendix A](#) for suggested sampling methodology).
- k) For each sample, confirm the validity of the sale/transfer/charge to the end market (see [Appendix D and E](#) for guidance on assessing validity).
- l) For each sample, confirm the validity of the end market, and that the material is going to be used in the manner intended (see [Appendix F](#) for guidance on assessing validity).
- m) For each sample, agree the weight of the outbound recovered resources to support (e.g., weight scale ticket).
- n) Obtain the processing facility's mass balance(s) for the audit period for each type of HSP in Category A, depending on the products processed by the HSP processor (see [Appendix G](#) for guidance on assessing validity).
- o) For the processing facility's mass balance, identify and recalculate the recovery rate per kg inbound HSP in Category A.
- p) Confirm that the total weight of processed material allocated to the PRO equals the total weight of inbound HSP in Category A allocated to the PRO multiplied by the processor's recovery rate, as confirmed by the mass balance recalculation.

2. The weight of recovered resources from each type of HSP in Category B or Category C.

- a) Obtain a listing of all transactions for the PRO that make up the calculated weight of HSP in Category B or Category C that were collected and delivered to a processor.

- b) Obtain a listing of all transactions for the PRO that make up the calculated weight of recovered resources from each type of HSP in Category B or C.
- c) Recalculate the calculated weight of HSP in Category B or Category C that were collected and delivered to a processor.
- d) Recalculate total weight of recovered resources.
- e) Compare the recalculated weight based on the listing received to the reported weight of recovered resources in the PRO's annual report.

For each HSP processor of HSP in Category B or Category C:

- f) Use analytical procedures to assess the reasonableness of transactions.
- g) Select a separate sample of inbound shipments for each type of HSP in Category B and C, depending on the products processed by the HSP processor (see [Appendix A](#) for suggested sampling methodology).
- h) For each sample, check the accuracy, completeness and validity of the original HSP in Category B or C recorded (see [Appendix B](#) for definition of validity summarized from the Regulation).
- i) For each sample, agree the calculated weight of HSP in Category B or C (see [Appendix C](#) for guidance on the use of weight conversion factors).
- j) Select a separate sample of outbound shipments of recovered resources derived from each type of HSP in Category B and C, depending on the products processed by the HSP processor (see [Appendix A](#) for suggested sampling methodology).
- k) For each sample, confirm the validity of the sale/transfer/charge to the end market (see [Appendix D](#) and [E](#) for guidance on assessing validity).
- l) For each sample, confirm the validity of the end market, and that the material is going to be used in the manner intended (see [Appendix F](#) for guidance on assessing validity).
- m) For each sample, agree the weight of the outbound recovered resources to support (e.g., weight scale ticket).
- n) Obtain the processing facility's mass balance(s) for the audit period for each type of HSP in Category B and C, depending on the products processed by the HSP processor (see [Appendix G](#) for guidance on assessing validity).
- o) For the processing facility's recycling efficiency rate, identify and recalculate the recovery rate per kg inbound HSP in Category B or Category C.
- p) Confirm that the total weight of processed material allocated to the PRO equals the total weight of inbound HSP in Category B or Category C allocated to the PRO multiplied by the processor's recovery rate.

3. **With respect to the weight of recovered resources under procedure 1 or 2,**
 - i. **the weight, if any, that was used or destined to be used by a person for the making of new products or packaging,**
 - ii. **the weight, if any, that was reused by a person, and**
 - iii. **in the case of paints and coatings, the weight, if any, that was used with respect to concrete or landscaping applications.**
 - a) Obtain a listing of all transactions for the PRO that make up the total weight of recovered resources that was used or destined to be used by a person for the making of new products or packaging from each type of HSP in Category A, B, and C.

- b) Recalculate the total weight of recovered resources that was used or destined to be used by a person for the making of new products or packaging from each type of HSP in Category A, B, and C.
- c) Obtain a listing of all transactions for the PRO that make up the total weight of recovered resources that was reused by a person from each type of HSP in Category A, B, and C.
- d) Recalculate the total weight of recovered resources that was reused by a person from each type of HSP in Category A, B, and C.
- e) Compare the total weight of recovered resources from Procedure 1 (d) and 2 (d) to the total weight of recovered resources from Procedure 3 (b) and 3 (d), totals should be equal.
- f) Leverage testing completed for procedures 1 (j), (k), (l), (m) and 2 (j), (k), (l), (m).
- g) Obtain a listing of all transactions for the PRO that make up the total weight of recovered resources that was used with respect to concrete or landscaping applications and derived from paints and/or coatings.
- h) Recalculate the total weight of recovered resources that was used with respect to concrete or landscaping applications and derived from paints and/or coatings.
- i) Leverage testing related to recovered resources derived from paints and/or coatings completed in procedures 2 (j), (k), (l), (m).

4. The weight of mercury recovered from each type of HSP in Category C.

- a) Obtain a listing of all transactions for the PRO that make up the weight of mercury removed from each type of HSP in Category C.
- b) Recalculate total weight of mercury removed from each type of HSP in Category C.
- c) Compare the recalculated weight based on the listing received to the reported weight of recovered resources in the PRO's annual report.

For each processor of HSP in Category C:

- d) Use analytical procedures to assess the reasonableness of transactions.
- e) Leverage testing completed in procedure 2, sections (g), (h), (i).
- f) Select a sample of outbound shipments of recovered resources (see [Appendix A](#) for suggested sampling methodology).
- g) For each sample, confirm the validity of the sale/transfer/charge to the end market (see [Appendix D](#) and [E](#) for guidance on assessing validity).
- h) For each sample, confirm the validity of the end market and that the material is going to be used in the manner intended (see [Appendix F](#) for guidance on assessing validity).
- i) For each sample, agree the weight of the outbound recovered mercury to support (e.g., weight scale ticket).

5. A list of the types of resources recovered from each type of HSP in Category A, Category B or Category C.

- a) Obtain a listing of all transactions for the PRO that make up the calculated weight of recovered resources derived from HSP in Category A, Category B, or Category C that were processed, by material type.
- b) Recalculate the total weight of recovered resources.

- c) Compare the recalculated weight based on the listing received to the reported weight of recovered resources in the PRO's annual report.
- d) Leveraging testing completed for procedure 1 and 2, select a sample of outbound shipments of recovered resources (see [Appendix A](#) for suggested sampling methodology)
- e) Leveraging testing completed for procedure 1 and 2, for each sample, confirm the material type.

6. The weight of materials processed from each type of HSP in Category A, Category B or Category C that was:

- i. land disposed,**
 - ii. incinerated,**
 - iii. used as a fuel or a fuel supplement,**
 - iv. stored, stockpiled, used as daily landfill cover or otherwise deposited on land.**
- a) Obtain a listing of all transactions for the PRO, which make up the total weight of processed materials that were land disposed, incinerated, used as a fuel or a fuel supplement, stored, stockpiled, used as daily landfill cover or otherwise deposited on land.
 - b) Recalculate total weight of non-recovered material.
 - c) Compare the recalculated weight based on the listing received to the reported calculated weight of HSP and the weight of processed materials that were land disposed, incinerated, used as a fuel or a fuel supplement, stored, stockpiled, used as daily landfill cover or otherwise deposited on land.

For each HSP processor of HSP in Category A, Category B or Category C:

- d) Use analytical procedures to assess the reasonableness of transactions.
- e) Leverage testing completed in procedure 1, section (g), (h), (i) and procedure 2, sections (g), (h), (i).
- f) Select a sample of outbound shipments from across the non-recovery methods (see [Appendix A](#) for suggested sampling methodology).
- g) Confirm the accuracy, completeness of the recording and the validity of the sale/transfer/charge to a non-recovered material destination (see [Appendix D](#) and [E](#) for guidance on assessing validity).
- h) Agree the weight of the outbound material to support (e.g., weight scale ticket).
- i) Obtain the processing facility's mass balance(s) for the audit period (see [Appendix G](#) for guidance on assessing validity).
- j) For the processing facility's mass balance, identify and recalculate the percentage of non-recovered material per kg inbound HSP in Category A, Category B or Category C.
- k) Confirm that the total weight of non-recovered material allocated to the PRO equals the total weight of inbound HSP in Category A, Category B or Category C material allocated to the PRO multiplied by the inverse of the processor's recovery rate.
- l) By dividing the total weight of reported recovered resources from paints and coating used with respect to concrete and landscaping applications by the total

weight of reported recovered resources from paints and coatings, confirm that recovered resources from paints and coatings used with respect to concrete and landscaping applications are not more than 15 per cent of the reported recovered material and any over 15 per cent is reported as non-recovered.

7. For producers of HSP in Category A, a statement confirming whether the producer satisfied their management requirement in section 31 for each type of HSP in that category.

- a) Using the recalculated weight of HSP in Category A from procedure 1 (if they are not the same as the reported figures), confirm that the total weight at least equals the PRO's total weight of management requirement by category.

If the PRO has not satisfied their management requirement:

- b) Obtain the PRO's allocation methodology and allocated volumes for each producer they represent to determine how the weight of recovered resources has been allocated to the producer.
- c) Review the weight of recovered resources broken down by producer to ensure that no recovered resources were allocated to more than one producer.
- d) Confirm which producers, if any, met their management requirement and which did not.

3.0 Recovery Credits to be Transferred

The regulation requires that recovered weight be audited in accordance with this procedure every three years.

In 2025, RPRA released a new compliance guideline ([Collection System and Minimum Management Requirement Guideline](#)) to support producers and PROs in understanding how to meet minimum management requirements, including through the buying and selling "recovered weight" and "performance credits".

If a producer or PRO intends to sell performance credits to another producer or PRO, they must audit the recovered weight in accordance with this procedure prior to sale.

This means that provided the performance credits have been audited in accordance with the applicable procedure prior to sale, they can count toward a producer's minimum management requirement.

A producer or PRO selling performance credits must provide the purchaser with a letter from their third-party auditor who conducted the audit stating that all the recovered resources meet the standards set out in the applicable procedure.

Additional information is available in the [Collection System and Minimum Management Requirement Guideline](#).

Appendix A – Sampling Methodology

Attribute sampling is the most appropriate audit methodology to efficiently validate compliance. It tests a sample of a population to validate whether the attribute is consistent in a population (e.g., the reported volumes of processed HSP are accurate, complete, and exist).

Sample sizes obtained through this sampling methodology are based on four variables: population size, confidence level, expected deviation rate, and tolerable deviation rate.

Suggested variables are defined below:

Confidence Level = 95%

Expected Deviation Rate = 0%

Tolerable Deviation Rate = 5%

Based on the below populations, this leads to the stated sample sizes:

Population	Sample size required	Deviations
500+	60	0
250	50	0
100	40	0
50	30	0
10	10	0

Appendix B – Validating HSP

There are two specific criteria that HSP must meet in order to be considered valid for collection and performance reporting under the audit procedure:

- a) It meets the HSP Regulation definition of HSP.
- b) It was received at a HSP collection site in compliance with the HSP Regulation and transported to a registered processor by a registered HSP hauler or transferred for reuse. A list of RPRA registered HSP haulers and processors is available on the RPRA website.

Appendix C – Validating Calculated Weight of HSP

References to “calculated weight of HSP” in the regulation and this audit procedure can mean either the actual weight of HSP or the corresponding weight of HSP determined in accordance with the [Registry Procedure – Weight Conversion Factors \(HSP\)](#).

Actual Weight

Whenever actual weight is reported:

- Ensure that scale tickets are automatically printed from the scale reading and that scale tickets include time, date, weight, are legible and not manually altered.
- Ensure that the service providers have an annual scale calibration report provided by an independent, qualified inspector.

Weight Based on Conversion Factors

Whenever weight calculated based on conversion factors is reported:

- Ensure the correct conversion factor for the types of used HSP have been applied.
- Ensure the conversion factor calculation is accurate.

Appendix D – Validating Transfers

The following is a list of transfers of HSP or material that may occur during the process of collecting and processing HSP. For each transfer, the listed information would be expected to be recorded as part of the supporting documentation for that transaction.

Collection Site to Hauler

- Electronic or hard copy record of transfer of material from collection site to hauler, which includes at least:
 - Name and location of collection site.
 - Name of HSP hauler.
 - Unique document ID number.
 - Signed by representatives of the collection site and hauler.
 - Estimated number of HSP or estimated weight of HSP.

Hauler to/from Aggregation Site

- Electronic or hard copy record of transfer of EEE from hauler to aggregation site, which includes at least:
 - Name and location of aggregation site.
 - Name of battery hauler.
 - Unique document ID number.
 - Signed by representatives of the hauler and aggregation site.
 - Estimated number of batteries or estimated weight of EEE.
 - Actual weight of EEE.
 - Weigh scale ticket or photograph of weigh scale ticket, including unique ID number.

Hauler to Processor

- Electronic or hard copy record of transfer of HSP from hauler to processor, which includes at least:
 - Name and location of processor.
 - Name of HSP hauler.
 - Unique document ID number.
 - Signed by representatives of hauler and processor.
 - Estimated number of HSP or estimated weight of HSP.
 - Actual weight of HSP.
 - Weigh scale ticket or photograph of weigh scale ticket, including unique ID number.

Processor to End Market

- Electronic or hard copy record of transfer of material from processor to hauler, which includes at least:
 - Name and location of processor.
 - Name of hauler.
 - Name and location of end market.
 - Unique document ID number.
 - Signed by representatives of processor and hauler.
 - Number of items.

- Type of product.
 - Actual weight of outbound material.
 - Weigh scale ticket or photograph of weigh scale ticket, including unique ID number.
- Electronic or hard copy record of transfer of material from hauler to end market, which includes at least:
 - Name and location of processor.
 - Name of hauler.
 - Name and location of end market.
 - Unique document ID number.
 - Signed by representatives of hauler and end market.
 - Type of material.
 - Actual weight of inbound material (may not be available depending on end market's facilities).
 - Weigh scale ticket or photograph of weigh scale ticket, including unique ID number (may not be available depending on end market's facilities).

Appendix E – Validating Outbound Shipments

Material / Use	Examples of Suitable End Markets	Examples of Suitable Evidence
Processed		
Metals	Metal Manufacturers	Sales Invoice Shipping Invoice / Bill of Lading Evidence of payment received in GL Evidence of payment received in bank (statement)
Used oil	Fuel Manufacturer Lubricant Manufacturer	
Plastics	Plastic Manufacturer	
Antifreeze	Antifreeze Manufacturer	
Paint	Paint Manufacturers Concrete Manufacturer	
Non-processed		
Land Disposed	Waste Disposal Companies	Tipping Fee Shipping Invoice / Bill of Lading Evidence of payment made in GL Evidence of payment received in bank (statement)
Incinerated	Waste Disposal Companies	Purchase Invoice Shipping Invoice / Bill of Lading Evidence of payment made in GL Evidence of payment received in bank (statement)
Used as Fuel or Fuel Supplement	Alternative Fuel Companies	Receipt Shipping Invoice / Bill of Lading Evidence of payment received in bank (statement)
Stored, stockpiled, used as daily landfill cover or otherwise deposited on land	Any remaining inventory after March 31 st of the year following the audit period	Mass Balance Physical Observation

Appendix F – Validating Actual Use of Material

Assessing the validity of end markets is a critical component of the audit procedure. The procedure is designed to give reasonable assurance that sales of materials to end markets are for uses appropriate under the HSP Regulation. The following are examples of the types of procedures that must be applied by auditors to gain assurance of valid end market sales.

- Does the end market exist and is it active?
 - What actions has the PRO or processor taken to verify? Can they be relied upon?
 - Contact the company.
 - Check company website.
 - Check company directories.
- Does the type of end market that received the processed material seem like the type of company that would use the material in the manner intended?
 - What actions has the PRO or processor taken to verify? Can they be relied upon?
 - Contact the company.
 - Check company website.
 - Conduct a site visit.
 - A signed attestation from the company's auditor that supports their stated use.
 - Evidence that can be obtained from other regulatory bodies.
 - Does the cost of the material to the end market logically suggest that it would be used for the manner intended?
 - Does the cost of transportation of the material, combined with the cost of material or separately, logically suggest that it would be used for the manner intended?

Appendix G – Validating the Mass Balance Calculation

A mass balance calculation can be used by processors to calculate the average flow of material where it would be unviable to track specific units of input. For example, for HSP processors it would be almost impossible to track an inbound shipment of HSP and accurately state that 70% was processed into one recovered resource, 20% was processed into a second recovered resource and 10% was processed into a waste product because the inbound material would be mixed with many other inbound shipments.

The mass balance calculation uses the premise that a mass that enters the system must, by conservation of mass, either leave the system or accumulate within the system. In this scenario, this means for whatever volume of HSP that is received by a processor, there would be evidence of it either leaving the processor or held as inventory at the processor.

The simplified mass balance calculation:

$$\begin{array}{ccccccc} \text{Opening} & & \text{Opening} & & \text{Outbound} & & \text{Closing} \\ \text{HSP} & & \text{Material} & & \text{Material} & & \text{Material} \\ \text{Inventory} & + & \text{Balance} & + & \text{(Processed} & + & \text{Balance} \\ \text{Balance} & & \text{(Processed} & & \text{and Non-} & & \text{(Processed} & + & \text{Closing} \\ & & \text{and Non-} & & \text{Processed)} & & \text{and Non-} & & \text{HSP} \\ & & \text{Processed)} & & & & \text{Processed)} & & \text{Inventory} \\ & & & & & & & & \text{Balance} \end{array}$$

For the purposes of this mass balance, outbound material volume should be broken down into two categories:

1. Material sent to an end market to be used in the making of products and packaging such as:
 - Clean water
 - Distilled Glycol
 - Filtered and reconditioned antifreeze
 - Wastewater
 - Paper and plastic labels
 - Plastic
 - Metal
 - Oil
 - Oil filters
 - Glass
 - Mercury
 - Paint
 - Recovered solvents
 - Recovered Gas Products
 - Recovered propane
 - Refurbished containers
 - Other

2. Material sent to an end market to be disposed of or stored in a manner that is not considered recovery such as:

- Land disposed.
- Incinerated.
- Used as a fuel or a fuel supplement.
- Stored, stockpiled or otherwise deposited on land, or
- Used as concrete and landscaping application, if the processed material is paints or coatings, with respect to any recovered resource that was used beyond the 15 per cent maximum, as permitted under subsection 29 (2).

Each variable in the mass balance calculation must be verified during audit by testing an appropriate sample of inbound and outbound shipments, as detailed in this document.

Once the mass balance has been verified, proportions for outbound material can be reasonably applied to all inbound shipments. This means that, for every kg of material collected by one producer and processed at the specified processor, it would be possible to calculate the percentage of that material volume that was recovery and the percentage that was not.

Example:

Processor A receives inbound shipment ID no. 123XYZ of 10,000 kg. The PRO has allocated the volume to the producers it represents in the following way: Producer 1—5,000 kg, Producer 2—2,000 kg, and Producer 3—3,000 kg.

Processor A completes a mass balance that shows that 90% of inbound material was sent to an end market to be used in the making of products and packaging and 10% of inbound material was disposed of or used as fuel.

Therefore, for shipment ID no. 123XYZ, the following recovered material can be reported by the producers: Producer 1—4,500 kg, Producer 2—1,800 kg, and Producer 3—2,700 kg. The following non-recovered material can be reported by the producers: Producer 1—500 kg, Producer 2—200 kg, and Producer 3—300 kg.

If a producer is only reporting material processed at one processor, then the mass balance percentage calculation would be able to be applied to all collected material for that producer.

Collection Year vs Resource Recovery Performance Year

HSP collected in the collection year (January 1 to December 31) can be processed up until March 31 of the following year and count towards the producer's resource recovery target. Any HSP collected in the collection year that have not been processed and / or ownership of processed material has not been transferred to an end market by March 31 of the following year must be reported as "stockpiled" and cannot count towards the management requirement.

Appendix H – Example Reporting Schedule

Category A				
Gross Performance	Non-refillable Pressurized Containers Weight (KG)	Material Derived from Non-refillable Pressurized Containers Weight (KG)	Oil Filters Weight (KG)	Material Derived from Oil Filters Weight (KG)
Recovered resources from HSP				
Non-recovered resources from HSP and processed material				
Used HSP collected in Ontario				

Category B (Automotive Materials)				
Gross Performance	Antifreeze Weight (KG)	Material Derived from Antifreeze Weight (KG)	Oil Containers Weight (KG)	Material Derived from Oil Containers Weight (KG)
Recovered resources from HSP				
Non-recovered resources from HSP and processed material				
Used HSP collected in Ontario				

Category B (Paints, Coatings, Pesticides, Solvents)						
Gross Performance	Paints and Coatings Weight (KG)	Material Derived from Paints and Coatings Weight (KG)	Pesticides Weight (KG)	Material Derived from Pesticides Weight (KG)	Solvents Weight (KG)	Material Derived from Solvents Weight (KG)
Recovered resources from HSP						
Non-recovered resources from HSP and processed material						
Used HSP collected in Ontario						

Category C						
Gross Performance	Barometers Weight (KG)	Material Derived from Barometers Weight (KG)	Thermometers Weight (KG)	Material Derived from Thermometers Weight (KG)	Thermostats Weight (KG)	Material Derived from Thermostats Weight (KG)
Recovered resources from HSP						
Recovered resources from HSP (Excl. Mercury)						
Recovered Mercury						
Non-recovered resources from HSP and processed material						
Used HSP collected in Ontario						

[Insert PRO name] has satisfied their management requirement for Non-refillable Pressurized Containers	Yes/No
[Insert PRO name] has satisfied their management requirement for Oil Filters	Yes/No

Recovered Resources Derived from Processed HSP	Material Weight (KG)
e.g., Clean water	
e.g., Distilled glycol	
e.g., Filtered and reconditioned antifreeze	
e.g., Waste water	
e.g., Paper and plastic labels	
e.g., Plastic	
e.g., Metal	
e.g., Oil	
e.g., Oil filters	
e.g., Glass	
e.g., Mercury	
e.g., Paint	
e.g., Recovered solvents	
e.g., Recovered gas products	
e.g., Recovered propane	
e.g., Other	
Total	

Revision History

Date	Revisions
May 19, 2021	N/A
March 2023	Added Appendix B: Hazardous and Special Products Supply Data Verification Procedure
May 30, 2024	Added large and small producer cut-off thresholds to Appendix B and other minor administrative edits
May 22, 2026	Updated to: • Align with 2025 regulatory amendments • Reclassification of refillable pressurized containers from Category B to Category E to reflect regulatory amendments, removing their verification requirements as an obligated material • Add clarity and other minor administrative edits
September 15, 2026	Replaced Section 2 with the HSP Management Performance Audit and supporting appendices.