

Purpose

This report provides a sample Verification Report for Lighting supply data. This sample report is for reference only.

Background

Under the [Electrical and Electronic Equipment \(EEE\) Regulations](#), EEE producers (“producers”) are required to report supply data each year (weight of obligated lighting materials supplied in Ontario two years prior) in order to establish their management requirement for the following year. Beginning in 2024, **all registered lighting producers are expected to verify their supply data** by submitting a Verification Report to RPR using the steps outlined in the [Registry Procedure – Lighting Supply Data Verification Procedure](#). The supply data is expected to be verified by a Verifier as defined in the Registry Procedure.

The Verification Report must include the following:

- 1) The qualifications of the Verifier,
- 2) The reported weight of lighting, and management reduction, and
- 3) The results of applying the specific verification steps to validate the reported units and weight.

This report provides a sample of the minimum requirements for verification which is intended for reference only. The Verifier is responsible for following [the Registry Procedure – Audit](#).

There is no prescribed format for the Verification Report. The Verifier can adjust the headings and add additional information as needed. RPR will review each Verification Report individually to determine its adequacy.

How to Submit the Report

The Verification Report must be uploaded after a producer completes supply data reporting (if applicable). The Verification Reports are accepted in PDF format.

Templates

Template for Verifier who is an external practitioner

Lighting producers who engage an external practitioner to complete their verification will meet the reporting requirement if the external practitioner provides a report in accordance with CSRS 4400, Agreed-upon procedures engagements.

RPRA will not issue a report template for an external practitioner, as the practitioner will follow CPA professional standards, the firm's practice and the [Registry Procedure – Verification and Audit](#)

Template for Verifier who is an internal employee

Lighting producers who decide to have an internal Verifier complete this verification can follow the sample template in [Appendix A](#).

Template for post-consumer recycled content

Lighting producers that claim post-consumer recycled content are expected to have a qualified third-party verification performed by an independent product-certification organization. A sample certification can be found in [Appendix B](#).

Have a question?

If a producer or Verifier has questions about the Verification Report, contact the Compliance and Registry Team at registry@rpra.ca or call **1-833-600-0530** for support.

Appendix A – Sample report for internal Verifier

Date
Address

Dear RPRA,

As a [describe the verifier's qualifications], I, [complete name of the verifier] am a Qualified Person as defined in the [RPRA's Registry Procedure – Lighting Supply Data Verification Procedure](#). I have performed the following procedures using RPRA's [RPRA's Registry Procedure – Lighting Supply Data Verification Procedure](#) to assist [name of producer – referred to as Company X in rest of template] in the preparation of the lighting supply reporting to meet the verification requirement.

The following procedures were completed with respect to the total verified weight of [complete the below for lighting]:

- [weight] kgs of [lighting] Company X supplied in [Year]
- [weight] kgs of post-consumer content (see Appendix B for a certificate of environmental claim validation summary)

Registry Procedure: before Management Reduction

Findings [Findings must be adapted to the particular facts of your company. Also, sample findings below refer only to lighting. If you are reporting on other materials, you must also include separate procedures and findings for those materials. (if applicable)]

1. Document responses for the following questions:
 - What is the producer’s marketing process, including how products are supplied in Ontario (e.g., ecommerce, retail sales, etc.)?
 - How are products supplied in Ontario tracked separately from products supplied in other provinces?
 - How is a SKU (Stock Keeping Unit) set up in the producer’s ERP/database/system, and what product specifications are included (e.g., product weight, product description, brand name, etc.)?
 - What are the producer’s obligations based on the definition of a producer? (Refer to the corresponding Regulation.)
 - What are the brand names of products for which the producer has collection and resource recovery obligations?
 - What is the producer’s methodology for determining how the products were supplied or marketed in Ontario (refer to the definition of “supply” in definition section)?
 - What is the producer’s step-by-step process for preparing the product supply report, including what systems or applications are used to track product supply and what reports are used? (Ensure that all details required to understand how the product supply report is prepared are documented.)
 - What is the producer’s methodology for determining the weight of the products supplied in Ontario?
 - How does the producer determine which products are included in the product supply report and which ones, if any, are excluded, based on the definition in the EEE Regulations?

Example: Per discussion with [identify name and position of employee you inquired of]:

Company X is a lighting producer, as company X is the producer for [identify brand names of products your company is a producer for].

[Sample description of marketing process, supply and tracking process, and SKU set up: Company X designs, manufactures, and sells bulbs all over North America, with one distribution center located in Ontario. The bulbs are sold online and in-retail stores. SKU is set up for every bulb model with the product weight and dimensions. All sales in Ontario, including online sales, are tracked in SAP, and Ontario sales are identified by province code ("ON").

[Sample description of methodology for determining supply, process for preparing supply report, determination of weight: Every month, a sales report is generated to summarize all lighting materials sold in the province of Ontario. The monthly total obligated weight is then calculated by multiplying the total units supplied with each product's actual weight. The annual total is the sum of the monthly total.]

[Sample description of exclusions: The methodology to determine whether a product is obligated is by reviewing the EEE regulation and RPRA's compliance bulletin. We use the actual weight methodology and the actual weight sold in Ontario to determine the total lighting supplied.]

<p>2. Select a sample of obligated SKUs in accordance with Table 2 of Lighting Supply Data Verification Procedure and perform the following for each:</p> <ul style="list-style-type: none"> • If actual weight is used, agree it to the manufacturer's specifications. • If calculated weight is used, compare the calculation to the WCFs in Table 1 of Lighting Supply Data Verification Procedure 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. 	<p>Example 1: Company X has over 500 SKUs, therefore 60 SKUs were selected from a report obtained from SAP. Actual weight is used, and each was agreed to the manufacturer's specification.</p> <p>OR</p> <p>Example 2: Company X has over 500 SKUs, therefore 60 SKUs were selected from a report obtained from SAP. Calculated weight is used and the calculation and category for each was agreed to the WCFs in Appendix C (Table 2) of the Registry Procedure.</p> <p>OR</p> <p>Example 3: Company X has over 500 SKUs, therefore 60 SKUs were selected from a report obtained from SAP. We noted that the weight used for 5 SKUs did not agree to the manufacturer's specification. Upon extrapolating the samples, we noted that it would understate the total weight by 400 kg. Therefore, the lighting weight reported to RPRA was adjusted to reflect the accurate weight.</p>
<p>3. Validate the accuracy of the product units reported.</p> <ul style="list-style-type: none"> • If actual number of units is used, agree it to the producer's sales records to validate the total units reported. Provide details of findings. • If calculated number of units is used: <ul style="list-style-type: none"> • 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 lighting to the most recent Statistics Canada official census, and • Recalculate the number of Ontario units supplied based on Appendix A of EEE Verification and Audit Procedure 	<p>Example 1: Actual number of units is used, and the reported number of bulbs sold in Ontario was agreed to the sales records for the [year]. [If actual number of units varies from what was reported, identify the variance with the phrase "Exception noted" and describe the variance, for example: "A variance of 500 units under-reported."]</p> <p>OR</p> <p>Example 2: Calculated number of units is used, and the following was performed:</p> <ul style="list-style-type: none"> • Ontario population used in the calculation was agreed to the [DATE] Statistics Canada official census, • The population of [PROVINCES AND TERRITORIES] used in the calculation [WAS/WERE] agreed to the reported number of bulbs sold in Ontario was agreed to f[DATE] Statistics Canada official census, and • [If calculated number of units varies from what was reported, identify the variance with the phrase "Exception noted" and describe the variance, for example: "A variance of 500 units under-reported."]

<p>4. Select a sample of non-obligated SKUs in accordance with Table 2 of Lighting Supply Data Verification Procedure. For each sample selected, verify that they do not meet the definition of “lighting,” as applicable, based on the SKU selected.</p> <ul style="list-style-type: none"> • 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 	<p>Example: Company X has over 500 non-obligated SKUs, therefore 60 non-obligated SKUs were selected from a report obtained from SAP. Each non-obligated SKU selected did not meet the definition of “lighting,” as applicable.</p>
<p>5. Confirm the accuracy and completeness of the reporting of obligated products supplied to the Ontario market by sampling one month’s data and comparing the raw sales report with the obligated product supply report. Select samples in accordance with Table 2 of Lighting Supply Data Verification Procedure and scrutinize the variances and validate if they are reasonable. Provide details of findings.</p>	<p>Example: The month of May [YEAR] was selected, and the raw sales report was compared to the obligated product supply report. After comparing the raw sales report in May with the invoices company X claimed contained obligated product, I found 20,000 invoices company X claimed with no obligated product. I selected 60 out of the 20,000 invoices and found none of them are lighting.</p>
<p>6. Select a sample in accordance with Table 2 of Lighting Supply Data Verification Procedure manual adjustments made to the product supply report and assess if they are reasonable. Provide details of findings.</p> <p>For example:</p> <ul style="list-style-type: none"> • Products supplied into Ontario and subsequently shipped out of Ontario will result in an adjustment to the supply report. 	<p>Example: Company X made manual adjustments to 600 invoices listed in the product supply report, therefore 60 of the 600 invoices were selected. The adjustments were to remove bulbs from retailer A invoices because they were initially sold to retailer A located in Toronto and later shipped to retailer B in Quebec.</p>
<p>Registry Procedure: for Management Reduction</p>	<p>Findings [Findings must be adapted to the particular facts of your company]</p>
<p>Verification steps to validate the <u>post-consumer recycled content</u>:</p> <p>Lighting producers that claim post-consumer recycled content are expected to have a qualified third-party verification performed by an independent product certification organization or another third party</p>	<p>See Appendix B for sample template</p> <p>Note: Submit post-consumer recycled third-party verification with this report (if applicable).</p>

<p>certification body that is qualified to provide such verification. The verification is expected to include the findings about the accuracy of the total weight of the post-consumer recycled content included.</p>	
<p>Verification step to validate the maximum management reduction for lighting:</p> <ul style="list-style-type: none"> • Verify the total management reduction claimed by the lighting producer, including post-consumer content, warranty, and right to repair. • Validate that this total is less than 50% of the total supply weight. 	<p>Example: The total management reduction claimed by Company X was recomputed and is less than 50% of the total supply weight reported for the calendar year [YEAR].</p>
<p>Additional findings (if applicable)</p>	

Print Name

Signature

Title

Contact information

Appendix B – Sample template for post-consumer recycled content

Name and contact information of the independent product certification organization.

Environmental Claim Validation Summary

Company X

Report Number [if applicable] XXXX- XXXXX

Validation Period: January 1 – December 31 2023,

Project Number [if applicable] XXXX-XXXXX

Claim:

Product XXXX made by company X contains a minimum of 5% post-consumer recycled content.

Method:

[RPRA's Registry Procedure – Lighting Supply Data Verification Procedure](#)