



**IN FOCUS**

**CONDUCTING  
COMPLIANCE  
AUDITS**



**RECYCLER QUALIFICATION OFFICE**

**MARCH 2014**

# SUMMARY OF REQUIREMENT

*Electronics Recycling Standard, Section 8.1.5:*

- Recyclers shall maintain a detailed program to schedule and conduct regulatory compliance audits.

Purpose:

- To evaluate compliance with specific regulatory requirements, and assess the ability to continue to operate in accordance with all applicable requirements on an ongoing basis.

# ELEMENTS OF A COMPLIANCE AUDIT



# AUDIT CRITERIA

- The audit criteria are the specific pre-defined requirements against which the auditor is assessing compliance
- Compliance obligations may include requirements of: regulations; permits; approvals to operate; sampling and monitoring exercises; etc.
- Specific audit criteria must be defined based on the regulatory requirements applicable to the operations
- Identifying these requirements may first require the completion of a detailed regulatory requirements gap analysis

# AUDIT PLAN

Prior to conducting the audit, a detailed audit plan must be prepared including:

- Confirming the scope of the audit – i.e. the areas and activities that will be included or specifically excluded from the audit
- Preparing the audit checklist
- Scheduling the audit participants
- Gathering and reviewing any pertinent background information such as compliance history and past audit results

# CONDUCT THE AUDIT

- The compliance audit is an objective and systematic assessment of compliance with the defined criteria
- For each of the audit criteria, the auditor will review a variety of objective evidence to determine compliance
- Where applicable, the auditor will also assess and verify if any exemptions from requirements apply
- Audit evidence and any findings should be recorded on the audit checklist and analyzed for overall compliance
- A complete compliance audit requires a detailed review of the facility, operations, documented procedures and records, and also employee interviews

# REPORTING

The purpose of the audit report is to document all findings of the audit and communicate the results

The report should include details of the following:

- Audit objectives
- Audit scope
- Audit criteria
- Names of auditor(s)
- Dates and places where the audit activities were undertaken
- Audit findings (non-compliances and observations)
- Audit conclusions

# CORRECTIVE ACTIONS

For any identified non-compliances, an action plan must be developed to:

- Determine the root cause of the issue
- Specify the necessary corrective actions that must be taken to ensure compliance
- Specify the necessary preventive actions that must be taken to prevent any future reoccurrence
- Assign timing and responsibility for completing all actions
- Define the process and timing for reassessing the issue to verify the effectiveness of the actions taken



# CONFORMANCE CHECK

- ❑ A detailed compliance audit has been conducted and there is objective evidence that all audit criteria have been assessed
- ❑ All audit findings are supported by objective and verifiable evidence
- ❑ Corrective actions have been taken for any identified non-compliance issues and actions have been reviewed and verified to be effective
- ❑ A schedule is in place for conducting subsequent compliance audits

# CONTACT US

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