

# Guidance for digital auditor's attestation and management's statement

DPA-System is short for Danish Producer Responsibility System. DPA-System is in charge of administrative tasks associated with the rules on producer responsibility under Danish environmental law regarding waste from electrical and electronic equipment, end-of-life batteries and accumulators, and end-of-life vehicles.

Producer responsibility for these waste types has authority in the Danish Environmental Protection Act. This Act translates into three Statutory Orders for the different waste types: the WEEE Order, the Battery Order, and the End-of-life Vehicles Order (the current statutory texts can be found on [www.dpa-system.dk](http://www.dpa-system.dk)).

The Danish Statutory Orders take offset in three EU directives for the same waste types: the so-called WEEE Directive, the Batteries Directive, and the ELV Directive. Also these directives with exact titles and dates can be found on [www.dpa-system.dk](http://www.dpa-system.dk).

Producer responsibility rests on the principle that each producer or importer assumes responsibility for collection and management of WEEE, waste batteries, and end-of-life vehicles to the effect that products becoming waste are managed in an environmentally correct manner, with the highest possible utilisation of resources contained in such products.

Producers and importers are in the following referred to as *producers* as the rules applying to both types are the same.

In general, the following abbreviations are used: WEEE for waste electrical and electronic equipment, BAT for batteries and accumulators, and ELV for end-of-life vehicles.

In pursuance of the rules on producer responsibility for waste electrical and electronic equipment (EEE) this document describes the background for the statutory auditor's attestation for equipment placed on the market in Denmark and it guides auditors in how to draw up an electronic attestation.

## Contents

1	Part .....	3
1.1	Criteria for preparation of auditor's attestation and management's statement	3
1.2	Deadline for submission of auditor's attestation and management's statement	3
1.3	Standard for auditor's attestation	4
1.4	Purpose of auditor's attestation	4
1.5	DPA-System's use of reported data	5
2	Part .....	6
2.1	Practical guidance in completion of digital auditor's attestation	6
2.2	Start of auditor's attestation or management's statement	7
2.3	Auditor receives the invitation	8
2.4	Working with auditor's attestation	10
2.5	How and to whom the attestation is submitted	12

## 1 part

### 1.1 Criteria for preparation of auditor's attestation and management's statement

Producers and importers placing as the first level of the distribution chain electrical and electronic equipment on the market in Denmark are generally covered by the environmental legislation regarding producer responsibility if the products of the company are dependent on electric currents or an electromagnetic field in order to work properly or generate, transfer and measure such currents and fields<sup>1</sup>. The producer responsibility means that the company must register with DPA-System in order to legally place products on the market in Denmark. This also applies to foreign companies established in another EU country that have registered for producer responsibility in Denmark through an authorised representative and to foreign non-EU companies.

In connection with the registration the producer must state the category to which the equipment belongs and inform whether the equipment is used in private households or whether it is exclusively for professional use<sup>2</sup>.

In connection with the annual statutory reporting to DPA-System in the period 1 January to 31 March the producer must report how many kilograms of electrical products or equipment have been placed on the Danish market in the previous year.

There is a statutory requirement that the reporting in certain cases must be authenticated by a state authorized or a registered public accountant or similar for foreign companies. The company must have its quantities placed on the market authenticated by a state authorized or registered public accountant if the annual turnover of electronic products exceeds DKK 1 million excl. VAT.

If a producer has an annual turnover not exceeding DKK 1 million excl. VAT he may submit a management's statement and thereby omit the auditor's attestation of the report. An alternative option for exemption from auditor's attestation is when during the past two years a company complies with at least two of the following three criteria:

- ✓ A balance sheet not exceeding DKK 4 million.
- ✓ A net turnover not exceeding DKK 8 million excl. VAT
- ✓ An average number of full-time staff during the financial year not exceeding 12.

### 1.2 Deadline for submission of auditor's attestation and management's statement

If the producer is exempt from submission of auditor's attestation and must therefore submit a management's statement to authenticate the correctness of reported quantities this statement must be submitted no later than 31 May. This applies regardless of the accounting year (accounting year follows the calendar year or accounting year other than the calendar year).

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<sup>1</sup>To clarify whether equipment dependent on electric currents is subject to producer responsibility, see [www.dpa-system.dk](http://www.dpa-system.dk).

<sup>2</sup> The seven categories and definition of equipment destined for end-users in households or businesses can be found on [www.dpa-system.dk](http://www.dpa-system.dk)

The auditor's attestation must reach DPA-System no later than five months after the end of the accounting year. This means that companies whose accounting year is the same as the calendar year must make sure to have an electronic auditor's attestation no later than 31 May.

Companies operating with an accounting year other than the calendar year must submit no later than 31 May a management's statement confirming on a preliminary basis the accuracy of reported quantities and stating the date of submission of the final auditor's attestation to DPA-System. The postponed auditor's attestation must be prepared electronically no later than five months after the end of the accounting year.

The auditor's tasks in connection with preparation of an auditor's attestation are the same in both cases, and both types of attestation/statement must observe the deadline (31 May or postponed date).

Attestations must be filled in electronically on [www.dpa-system.dk](http://www.dpa-system.dk).

### 1.3 Standard for auditor's attestation

In 2012, the Danish Environmental Protection Agency and FSR – the Institute of State Authorized Public Accountants in Denmark have established a standard, '*Standard for Attestation submitted by auditors on electronics placed on the market for use in private households*'. The audit process has now been revised, partly due to amendments to the WEEE Order (business equipment and re-exported quantities are under an auditing duty as from the data year 2014). In addition, certain wordings have been amended further to proposals from the auditors in view of improving the understanding of the requested procedures.

NOTE! It is possible to have one person conduct the audit while another person signs under the rules on powers of procuration of the audit firm.

The auditor's attestation has been established in compliance with the international standard '*RS 4400, Engagements to perform agreed-upon procedures regarding financial information*' and has been incorporated in the electronic auditor's attestation.

### 1.4 Purpose of auditor's attestation

The purpose of the auditor's attestation of data on equipment placed on the market is to secure the accuracy and thereby the quality of reported data. The quality is important since reported data form the basis for calculation and distribution of a number of costs and revenues among the producers. This distribution must be precise and fair to avoid distortion of competition among producers subject to producer responsibility. In addition, the EU Commission gets the reported data and uses them to establish whether the environmental objectives are met with.

Auditor's attestations thereby contribute to ensuring that the economic implications of the law affect the producers as intended without distortion and to securing that the monitoring of the efficiency of EU environmental legislation takes offset in a true and fair basis. Auditors in this connection act as the independent control body of the people.

#### Reporting in kilograms

Concretely, for the producer the legislation means that a kilogram of equipment placed on the market leads to the collection of a similar quantity of end-of-life equipment. Due to the equipment's contents of, among others, valuable metals the system may lead to actual revenues for the producer whereas the contents of substances of concern may entail costs.

Thus, it is important that the quantity in kilograms is accurate and that the category assigned to the equipment is correct.

## **1.5 DPA-System's use of reported data**

Data on quantities placed on the market are used in DPA-System for the following purposes:

### **Reporting to the Danish Environmental Protection Agency and the EU Commission**

Data on Denmark's performance under the producer responsibility system must be reported to the EU Commission. These data are used to check whether Denmark as a whole complies with the requirements of the WEEE Directive. This means, i.a., that the collection rate is calculated from the annual quantities of EEE placed on the market.

### **Calculation of the allocation scheme**

Every year DPA-System allocates producers of equipment for private households with a number of municipal collection points distributed over the country. Every year producers must provide collection equipment to these sites and pick up WEEE corresponding to the categories placed on the market. The quantity is calculated as a proportionate share of quantities placed on the market. Subsequently, producers must ensure environmentally correct resource recovery of collected WEEE.

### **Calculation of financial guarantee**

In connection with the allocation scheme there may be a requirement for provision of financial guarantee to DPA-System. This guarantee will be used if producers fail to assume their duty to collect WEEE from the allocated municipal collection points.

### **Calculation of fee to DPA-System**

DPA-System is an independent not-for-profit organisation financed, among others, through fees paid by producers. The annual fee is calculated from reported quantities placed on the market.

## 2 Part

References and screens in this part of the document may not be fully identical to what you actually see once logged on. Differences will generally be due to improvements of texts, flows, and guidelines. In addition, some functions may be accessible also through other menus; this is not described in the following.

### 2.1 Practical guidance in completion of digital auditor's attestation and management's statement

When completing an auditor's attestation an auditor is electronically attached to the company, and he/she will go through a number of steps in the electronic auditor's attestation. Below are shown the steps the auditor must go through and a detailed description is given in the following of the course and the assignments of the producer and the auditor.

The screenshot displays a web interface titled "Statement for producer: [REDACTED]". Below the title is a list of 13 steps, each with a green checkmark icon on the left and an "Expand" button with a downward arrow on the right. A red arrow points to the first step, "1. Auditor". A mouse cursor is hovering over the ninth step, "9. Control of product assignment to end user". At the bottom right of the interface is a blue "Sign" button.

Step	Description	Action
1.	Auditor	Expand
2.	Quantities placed on the market	Expand
3.	Re-exported quantities	Expand
4.	Are the products subject to producer responsibility?	Expand
5.	Control of products subject to producer responsibility	Expand
6.	Are the products categorized correctly?	Expand
7.	Control of product categorization	Expand
8.	Are the products assigned to the correct end user?	Expand
9.	Control of product assignment to end user	Expand
10.		Expand
11.	Control of unit weights	Expand
12.	Previous year's reporting of marketed	Expand
13.	Previous year's reporting of re-exported quantities	Expand

Sign

## 2.2 Start of auditor's attestation or management's statement

The producer logs on to "my space" and selects the menu 'Attestations/Statements' - and Create auditor's attestation/management's statement.

### Statements

**Reporting Statement**  
All producers must each year certify that the registered company information is up-to-date and this year's quantity reporting is correct.

**Auditor and Management Statements**  
Producers who market electronic products (WEEE) must also validate their reporting of marketed quantities by an approved auditor or by the management of the company. When you click the 'Create Auditor / Management statement' button, you will be guided to choose the right statement. Read more about [Auditor's Attestation or Management's Statements](#).

2019 2018 2017 2016 2015

#### Reporting Statement

Type	Status	Created	Progress	Actions
Ingen data				

Create reporting statement

#### Auditor and Management Statement

Type	Status	Auditor company	Contact	Created	Progress	Actions
Ingen data						

Create Auditor / Management statement

NOTE! Access to the attestations and statements will not be open until quantities placed on the market have been reported by the producer or his collective scheme.

The producer is through a few questions guided to the type of attestation/statement that applies to the company.

Has the company an annual turnover on the Danish market not exceeding DKK 1 million in electrical equipment subject to producer responsibility?

Yes  No

Has the company, the previous 2 years, had a balance sheet not exceeding DKK 4 million?

Yes  No

Has the company, the previous 2 years, had a net turnover not exceeding DKK 8 million excl. VAT?

Yes  No

Has the company, the previous 2 years, had an average number of full-time staff during the financial year not exceeding 12?

Yes  No

Does the company's financial year follow the calendar year?

Yes  No

(In section 1.1 Criteria for preparation of auditor's attestation and management's statement a detailed description of the two types of statement and associated requirements is given).

In this case 'Auditor's attestation' appears.

Based on your answers, the following statement should be used:

**Auditor attestation**

Auditor name (name of person)

Auditor email

Auditor country  
Denmark

VAT number (for auditor company)

Note that the selected auditor will get access to all data reported by the company to DPA-System.  
By clicking Invite the system generates a username and a password which are sent to the selected auditor and gives access to data reported by the company for 2019.  
The access is only related to the company's reporting to DPA-System and can only be used by the auditor until he has completed the auditor's attestation. The deadline for attestation by the auditor is 31/5.

**The fields shall be filled in with information about the auditor. Click Invite.**

Upon invitation of the auditor an e-mail is submitted to this auditor with a request to carry out the audit.

## 2.3 Auditor receives the invitation

The auditor will receive one of the three following types of invitation:

- Audit firm with the CVR number stated is not already created:  
The auditor is guided in creating company and a personal login. Subsequently the invitation from the producer can be accepted.
- Audit firm is already created, but the user is not created:  
The auditor user is guided in creating a personal login. Subsequently the invitation from the producer can be accepted.
- Audit firm and auditor user is already created:  
The invitation from the producer can be accepted.

The following example shows an invitation for which the Audit firm is created, but not the auditor user.

### Email for auditor.

Dear [REDACTED]

You are invited by the producer/importer [REDACTED] with VAT no. [REDACTED] to audit the company's annual report, cf. producer responsibility on electric and electronic equipment.

To activate your account as an auditor and accept the invitation:

- 1: Click here to register as an audit user: [Activate](#)
- 2: When you are registered as a user, log in on the right side of the login screen with the selected login / password.
- 3: If your company has a Danish VAT no., you will now be asked to associate your NemID (red field), and then you will be automatically logged into the register.
- 4: Find the producer's invitation under 'Producers' - 'Producer requests' and accept this.
- 5: Once you have accepted the invitation, you can begin the attestation under 'Auditor's Attestations'.

The deadline for submission of the Auditor's Attestation is:

- 31/5 in case of an ordinary Auditor's Attestation

or

- The exact date of submission of statement if postponed accounting year

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Sincerely

**DPA-System**  
Danish Producer Responsibility

The auditor must create his profile after click on Activate.

### Create and activate user

Fill out self selected username and password, and you will hereafter be able to login

**Username**

**Password**

**Repeat password**

Subsequently the auditor can log in through [www.dpa-system.dk](http://www.dpa-system.dk). If the audit firm is Danish the auditor is asked to attach his company's NemId that will be used in the future for login.

## 2.4 Working with auditor's attestation

Auditor's 'Menu' with access to the producer's information.



The screenshot shows a web application interface for the DPA-System. On the left is a dark green sidebar menu with the following items: 'MENU', 'Home', 'User management', 'Auditor attestations', 'Producers' (with a dropdown arrow), 'Provide access to attestations', and 'Search'. The main content area is white and titled 'Welcome to DPA-System'. It contains several paragraphs of text explaining the system's purpose and operations. A 'Reporting' section highlights that the reporting period for 2019 categories and amounts is open, with a deadline of 30 April 2020. A new link is provided for a guide to digital auditor attestation and management statements, with a deadline of 31 May 2020.

**Welcome to DPA-System**

The Danish Producer Responsibility System is set up by the producers pursuant to the Environmental Protection Act. The purpose is to develop and operate the national and statutory register of manufacturers and importers of electrical and electronic equipment (WEEE), batteries (BAT) and cars (ELV) according to European environmental legislation on producer responsibility.

DPA-System develops digital solutions for companies based on fairness, transparency and competitive neutrality.

DPA-System collects and systematises information and data about the resource sector and makes it readily available to companies, authorities and other partners.

DPA-System develops and operates in partnership with companies and authorities administrative value-based systems for circular resource economics, which enables companies to achieve optimal utilization of resources.

**Reporting**

The period for reporting **2019 categories and amounts** is now open. Deadline for reporting and signing of the reporting statement is this year extended to **30. April 2020**.

**New!** [Guide to digital auditor attestation and management statement](#). Deadline for auditor attestation and management statement is **31. May 2020**.

Under Producers you find Producer requests that must be accepted. After this, they can be found under Auditors' attestations.

**NOTE!** For example, it is possible to have one person conduct the audit while another person signs under the rules on powers of procuration of the audit firm. If another auditor than the one invited by the producer is to work on a producer's attestation, the invited auditor must give access through the menu 'Give access to attestations'. If the other auditor does not appear in the menu, one of the Admin users that appear in the menu 'User control' must first create the other auditor who will then activate his login.

Select the menu 'Auditor's attestation' to start the audit process. Click the icon 'Edit attestations' to start.

The following screen appears: Click 'Expand' to fill in information.

The auditor's attestation.

<input checked="" type="checkbox"/> 1. Auditor	Expand ▼
<input checked="" type="checkbox"/> 2. Quantities placed on the market	Expand ▼
<input checked="" type="checkbox"/> 3. Re-exported quantities	Expand ▼
<input checked="" type="checkbox"/> 4. Are the products subject to producer responsibility?	Expand ▼
<input checked="" type="checkbox"/> 5. Control of products subject to producer responsibility	Expand ▼
<input checked="" type="checkbox"/> 6. Are the products categorized correctly?	Expand ▼
<input checked="" type="checkbox"/> 7. Control of product categorization	Expand ▼
<input checked="" type="checkbox"/> 8. Are the products assigned to the correct end user?	Expand ▼
<input checked="" type="checkbox"/> 9. Control of product assignment to end user	Expand ▼
<input checked="" type="checkbox"/> 10.	Expand ▼
<input checked="" type="checkbox"/> 11. Control of unit weights	Expand ▼
<input checked="" type="checkbox"/> 12. Previous year's reporting of marketed	Expand ▼
<input checked="" type="checkbox"/> 13. Previous year's reporting of re-exported quantities	Expand ▼
<a href="#">Sign</a>	

Go through all items and finish with Sign.

**\* Questions regarding routines**

Here the auditor controls whether the company has a written procedure ensuring an assessment whether the company's products are subject to producer responsibility.

If there are no written routines this is seen as an indication that no systematic procedure is conducted to clarify whether the company deals in equipment covered by the legislation.

**\*\* Questions regarding random checks**

Here the auditor will control in a random check whether a selected number of the company's products/code numbers are correctly registered in the company's administrative systems. The selected products must make up 1 % of the total number of products with a minimum, however, of 5 and a maximum of 20. It is expected that the auditor checks according to a significance criterion to see to which extent the reported weight in kilograms is accurate. This means that random checks should be made for code numbers with the highest turnover and/or weight.

In case of deviations it is assessed whether these deviations affect the quantity in kilograms placed on the market (deviation\*number of units sold) as registered with DPA-System. If there is a deviation the auditor

## 2.5 How and to whom the attestation is submitted

When the auditor signs the attestation, it is saved in the register. At the producer's Menu space under 'Attestations and statements' the signed attestation will be accessible no later than 24 hours after signing. However, already at the time of the auditor's signing it is possible to see that the attestation's status is completed.

NOTE! If you wish to edit a completed attestation this is done by deleting the signed attestation and start from scratch. If you do this or if you delete an attestation in progress the content cannot be retrieved. Before deleting, however, you may print the old attestation to see what was entered in it.

NOTE! An auditor does not have access to an attestation after signing. A PDF will appear that may be printed before signing. If the auditor wants to have a copy of the signed attestation, the producer must send this to him/her.

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