



Reference: 211153

November ³⁰~~12~~, 2014

Scott Fraser, President and CEO
Encorp Pacific (Canada)
206 – 2250 Boundary Road
Burnaby, BC
V5M 3Z3

Dear Mr. Fraser:

Stewardship Plan Approval

Thank you for submitting the 5-year renewal of the Encorp Pacific (Canada) Return-It Stewardship Plan on December 1, 2013, and the subsequent revised and finalized document on May 30, 2014 in fulfillment of the requirement under section 4 of the Recycling Regulation.

I have completed my review of the submission and hereby approve the Encorp Pacific (Canada) Return-It Stewardship Plan. Please be advised that this approval applies only to materials or content contained in the plan that pertains to the requirements of section 5 of the Recycling Regulation.

Program Communication and Public Awareness

Ongoing communication and public awareness are important to a successful stewardship program. We expect you to strive to exceed and continuously improve on the targets in this area in your plan. Given the importance of public awareness, the Ministry is considering establishing a consumer awareness target for eventual incorporation into the Recycling Regulation. We will keep you apprised on the development of this initiative.

Third Party Independent Assurance for Non-financial Information in Annual Reports

Third party assurance for non-financial information in Annual Reports is required through Section 8(2)(h) of the Recycling Regulation. The assurance must be conducted in accordance with the procedure, "Third Party Assurance Requirements for Non-Financial Information in Annual Reports, Version 3", dated October 8, 2014 (enclosed). This document replaces "Third Party Assurance Requirements for Non-Financial Information in Annual Reports, Version 2", dated February 25, 2014. The schedule for implementing the procedure is outlined in Table 1 at the end of this letter.

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I look forward to working with you to ensure the success of your program. If you have any questions about this approval, third party assurance requirements, or the implementation of your plan, please contact Louise LeBoutillier at (250) 356-5413 or Louise.LeBoutillier@gov.bc.ca.

Sincerely,



Gwenda Laughland
#1/ Director, Waste Prevention
Environmental Standards Branch

cc: Meegan Armstrong, Section Head, Industry Product Stewardship
Louise LeBoutillier, Compliance Officer, Waste Prevention

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Table 1: Third Party Independent Assurance for Non-financial Information in Annual reports (modified October 2014)

Date from reporting year	Deadline for submission	Content
2014 and future years	Auditor's report including audit opinion due July 1 of the year following the reporting year	Reasonable level of assurance on: <ul style="list-style-type: none"> • Collection facilities¹ • Product sold and collected² • Stewardship plan targets in relation to Section 8(2)(b), (d) and (e) of the Recycling Regulation³ • Product management in accordance with the pollution prevention hierarchy⁴
<p>^[1] Whether the location of collection facilities, and any changes in the number and location of collection facilities from the previous report are fairly stated in the Annual Report in accordance with Section 8(2)(b), (d) and (e) of the Recycling Regulation</p> <p>^[2] Whether the description of total amounts of the producer's product sold and collected and, if applicable, the producer's recovery rate is fairly stated in the Annual Report in accordance with Section 8(2)(e) of the Recycling Regulation</p> <p>^[3] Whether the description of performance for the year in relation to targets in the approved stewardship plan under Section 8(2)(b), (d) and (e) of the recycling Regulation is fairly stated in the Annual Report</p> <p>^[4] Whether the description of how the recovered product was managed in accordance with the pollution prevention hierarchy under Section 8(2)(d) of the recycling Regulation is fairly stated in the Annual Report</p>		
<p>Auditor's reports including audit opinions are to be embedded in or attached to Annual Reports. Notifications of intention, as well as pre-audit plans, progress updates, reports and action plan statements, should be submitted to the Director, Waste Management, as separate documents in electronic or hard copy format. Third party assurance providers prepare the auditor's reports. Stewardship programs may prepare all other documents with input from their assurance provider. Notifications of intention, as well as the pre-audit plans, progress updates and action plan statements should be brief (for example, bullet format, 1 – 2 pages maximum).</p>		
<p>Ideally, audit opinions will not be qualified. To minimize or eliminate the potential for qualifications, stewardship programs must exercise due diligence, work closely with assurance providers to develop appropriate assurance criteria, provide their assurance providers with full and timely access to all relevant records (including obtaining records from contractors) and if necessary make revisions to the Annual Reports. Assurance statements should only include qualifications in exceptional circumstances and when such qualification can be justified. Even in these circumstances, audit opinions must include as few qualifications as possible.</p>		

