



Reference: 172791

August 10, 2012

Jeff Bray  
Manager, Government and Regulatory Affairs BC  
861 Cloverdale Ave.  
Victoria, BC  
V8X 4S7

Dear Mr. Bray:

### **Stewardship Plan Approval**

Thank you for submitting the Shaw Communications Inc. Electronic Equipment Stewardship Plan on October 1, 2011, and the subsequent revised and finalized document on July 16, 2012, in fulfillment of the requirement under section 4 of the Recycling Regulation.

I have completed my review of the submission and hereby approve the Shaw Communications Inc. Electronic Equipment 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 of 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", dated July 31, 2012 (enclosed). This document replaces "Guiding Principles - Product Stewardship Agency Non-Financial Information Testing", dated November 15, 2010. The schedule for implementing the procedure is outlined in Table 1 at the end of this letter.

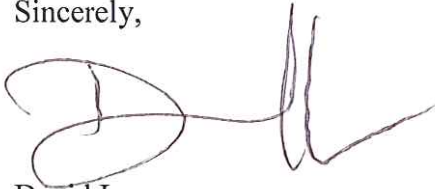
Ideally, audit opinions will not be qualified. To minimize or eliminate the potential for qualifications, stewardship programs must exercise due diligence, work closely with assurance

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 their 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.

Please contact Christine Woodhouse at (250) 387-7950 if you have any questions about the third party assurance requirements.

I look forward to working with you to ensure your program is successfully implemented. If you have any questions about this approval or the implementation of your plan, please contact David Lawes at (250) 387-3588 or [David.Lawes@gov.bc.ca](mailto:David.Lawes@gov.bc.ca).

Sincerely,

A handwritten signature in black ink, appearing to read 'DL', with a large loop on the left and a long horizontal stroke extending to the right.

David Lawes  
Director, Waste Management

cc: Meegan Armstrong, A/Section Head, Industry Product Stewardship  
Julia Bates, A/Senior Policy Advisor, Industry Product Stewardship

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**Table 1: Third party assurance implementation schedule**

<b>Data from reporting year</b>	<b>Deadline for submission</b>	<b>Content</b>
2012	Auditor's report including audit opinion due July 1, 2013	Reasonable level of assurance on: <ul style="list-style-type: none"> <li>• Collection facilities<sup>1</sup></li> <li>• Product sold and collected<sup>2</sup></li> </ul>
2013	Auditor's report including audit opinion due July 1, 2014	
2012	<ul style="list-style-type: none"> <li>• Plan for the pre-audit due September 28, 2012</li> <li>• Progress update on pre-audit due November 30, 2012</li> <li>• Pre-audit report due January 31, 2013</li> <li>• Action plan statement on progress made in 2013 due July 1, 2014</li> </ul>	<p>Pre-audit of how recovered product was managed in accordance with the pollution prevention hierarchy under Section 8(2)(d) of the Recycling Regulation.</p> <p>The purpose of the pre-audit is to prepare the program to have a successful audit of product management end fate for 2014 data.</p> <p>The pre-audit will include:</p> <ul style="list-style-type: none"> <li>• Identification of targets in the approved plan (to be reported against);</li> <li>• The development of appropriate assurance criteria by the stewardship agency and their assurance provider, with agreement to the assurance criteria by the assurance provider;</li> <li>• Identification of gaps in the stewardship program's ability to meet the criteria; and</li> <li>• Action plan including a timeline for the stewardship program to address the gaps.</li> </ul> <p style="text-align: right;"><i>(continued next page)</i></p>

<sup>1</sup> 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) of the Recycling Regulation

<sup>2</sup> Whether the description of how total amounts of the producer's product sold and collected and, if applicable, the producer's recovery rate has been calculated is fairly stated in the Annual Report in accordance with Section 8(2)(e) of the Recycling Regulation

2013	<ul style="list-style-type: none"> <li>• Notification of intention due September 28, 2012</li> <li>• Auditor's report including audit opinion due July 1, 2014</li> </ul>	Stewardship programs can choose to include product management in accordance with the pollution prevention hierarchy <sup>3</sup> in their audit of 2013 data. The pre-audit is not required if a full audit is conducted for 2013 data. However, stewardship programs may wish to engage an auditor in 2012 to conduct pre-audit work to prepare their data tracking systems for a successful audit of 2013 data.
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"> <li>• Collection facilities<sup>1</sup></li> <li>• Product sold and collected<sup>2</sup></li> <li>• Product management in accordance with the pollution prevention hierarchy<sup>3</sup></li> </ul>
<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 form. 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>		

<sup>3</sup> 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