

PRODUCER INDEPENDENT VERIFICATION

BEVERAGE CONTAINERS

EXTENDED PRODUCER RESPONSIBILITY
IN PRINCE EDWARD ISLAND

encorp^{re}
RECYCLE

Date:
Name:
Name of company / organization:

Dear Producer,

Under section 5.1 of your agreement with Encorp Atlantic/Encorp Atlantique ("Encorp"), you are required within 90 days of your fiscal year-end or calendar year-end to provide Encorp with an independent verification of your sales and collection and remittance of all applicable fees (deposits and container recycling fees) regarding beverage containers falling under the jurisdiction of the Prince Edward Island *Materials Stewardship & Recycling Regulations (Environmental Protection Act)*. Our records indicate your year-end was _____ of 20_____.

The reports to be submitted to Encorp must include the following:

1. Schedule A - Producer Declaration;
2. Schedule B - Annual Containers Remitted Report; and
3. Schedule C – Agreed-Upon Specified Procedures.

Note that all schedules can be downloaded from Encorp's website at encorpatl.ca/beverage-industry/epr-pej.

All producers registered with Encorp must complete the specified agreed-upon procedures detailed in Schedule C per the annual volumes below.

Annual Container Volume	Sampling Size	Minimum Verification Methodology
> 10,000,000	25 instances for procedures 7-9	External Auditor certified as a CPA
	10 instances for procedure 10	
> 1,000,000 but < 10,000,000	15 instances for procedures 7-9	External Auditor or Internal Auditor certified as a CPA
	5 instances for procedure 10	
< 1,000,000	5 instances for procedures 7-9	Chief Financial Officer or Senior Officer
	5 instances for procedure 10	<i>Schedule C cannot be completed and certified by the same Senior Officer making the declaration for Schedules A and B.</i>

For producers who meet the requirements or elect to use an external auditor, the specified agreed-upon procedures set out in Schedule C must be performed in accordance with **CSRS 4400 Agreed-Upon Procedures Engagements**.

Please have these schedules completed within 90 days of your fiscal year-end or calendar year-end and returned to:

Encorp Atlantic/Encorp Atlantique
P.O. Box 65, Moncton, NB
Canada E1C 8R9

By email: epr-rep@encorpatl.ca



SCHEDULE A

Producer Declaration

I, _____, of the City/Town of _____
in the Province of _____ do solemnly declare that:

1. I am the _____ (Senior Officer or Director) of
_____ (Producer) (the "Producer's representative"), and as such, I have
knowledge of the matters herein declared, and I am authorized to make this declaration on behalf of the
Producer.
2. I affirm controls are in place to ensure that all applicable fees (deposits and container recycling fees) are
necessary to give effect to the Stewardship Plan with respect to the Producer and the Producer's
beverage containers as determined by Encorp Atlantic/Encorp Atlantique ("Encorp") are remitted. I further
affirm that containers associated with stale dated products or containers disposed of during production do
not enter the common collection system for a deposit refund.
3. The collection and remittance of all applicable fees on the Producer's total sales of containers governed by
the Prince Edward Island *Materials Stewardship & Recycling Regulations (Environmental Protection Act)*.
for the fiscal or calendar year ended _____, 20____, is as detailed in Schedule B (*Annual Containers
Remitted Report*).

[Signature of Producer's representative]

[Date]

SCHEDULE B

Annual Containers Remitted Report

A downloadable Excel format of Schedule B is available by [clicking on the following link](#) or the image below.

ENCORP ATLANTIC / ENCORP ATLANTIQUE SCHEDULE B - ANNUAL CONTAINERS REMITTED REPORT

BEVERAGE CONTAINERS
EXTENDED PRODUCER RESPONSIBILITY IN PRINCE EDWARD ISLAND

Relevant period: _____, 20__ to _____, 202__

Fill out, name, and submit to egp@corp@encorpall.ca

COMPANY/ORGANIZATION NAME:

SALES PERIOD:

Before March 31, 2025	After April 1, 2025	Relevant 12 month period	Before March 31, 2025	After April 1, 2025

Size	Containers requiring fee (CRF)	Containers requiring fee (CRF)	Deposit	Containers sold	Containers sold	Deposits payable	CRFs payable	Total BSY or CRFs payable	Total fees payable	Total remitted fees	Difference
	N/A			N/A							
Aluminum (non-alcohol)	1-5L	-	0.02	0.10	-			-	-		-
Aluminum (alcohol)	1-5L	-	0.02	0.10	-			-	-		-
PET / HDPE (non-alcohol)	1-5L	-	0.04	0.10	-			-	-		-
PET / HDPE (non-alcohol)	500ml-5L	-	0.04	0.10	-			-	-		-
All other plastic (including alcohol PET/HDPE)	1-5L	-	0.04	0.10	-			-	-		-
All Steel	1-5L	-	0.03	0.10	-			-	-		-
All carbon (polypropylene containers - non beer/bottle-in-hand)	1-5L	-	0.03	0.10	-			-	-		-
Non-refillable glass (non-alcohol)	1-5L	-	0.10	0.10	-			-	-		-
Non-refillable glass (alcohol)	1-500ml	-	0.10	0.10	-			-	-		-
Non-refillable glass (alcohol)	500ml-5L	-	0.10	0.20	-			-	-		-

TOTALS

TOTAL OWING / (REFUND)

Prepared by (name & position):

Authorized by (name & position):

Authorized by signature:

Date:

SCHEDULE C

Agreed-Upon Specified Procedures

Table 1

Annual Container Volume	Sampling Size	Minimum Verification Methodology
> 10,000,000	25 instances for procedures 7-9	External Auditor certified as a CPA
	10 instances for procedure 10	
> 1,000,000 but < 10,000,000	15 instances for procedures 7-9	External Auditor or Internal Auditor certified as a CPA
	5 instances for procedure 10	
< 1,000,000	5 instances for procedures 7-9	Chief Financial Officer or Senior Officer
	5 instances for procedure 10	<i>Schedule C cannot be completed and certified by the same Senior Officer making the declaration for Schedules A and B.</i>

Results of agreed-upon specified procedures to Encorp

As requested by _____ (Producer), we (I) have performed the following procedures in connection with the Producer's schedules (Schedule A - *Producer Declaration* and Schedule B - *Annual Containers Remitted Report*) for the containers sold and deposits and container recycling fees remitted, as reported to Encorp for the relevant period _____, 20____, to _____ 20____ ("Relevant Period").

Accordingly, the agreed-upon procedures, as set out below, are referenced to the attached schedules (Schedule A - *Producer Declaration* and Schedule B - *Annual Containers Remitted Report*) for the Relevant Period.

1. We (I) obtained an attestation from the Producer's management that the statements on Schedule A (*Producer Declaration*) and Schedule B (*Annual Containers Remitted Report*) were accurate. We (I) documented the number of reporting periods and obtained monthly remittance reports submitted to Encorp. **"State only the factual results of those procedures performed."**
2. We (I) obtained the schedule of the *Annual Containers Remitted Report* (Schedule B) compiled by the Producer and agreed the information from the monthly remittance reports submitted to Encorp. **"State only the factual results of those procedures performed."**

3. We (I) obtained Encorp's deposit values and container recycling fees from Encorp's website for the relevant period and compared it to Schedule B (*Annual Containers Remitted Report*) and the Producer's accounting records.

"State only the factual results of those procedures performed."

4. We (I) footed and cross-footed the "Containers sold" and "Total remitted fees" for the Relevant Period and agreed the amounts reported on to the Producer's actual remittances to Encorp.

"State only the factual results of those procedures performed."

5. We (I) recalculated the “Total remitted fees” to Encorp by multiplying “Containers sold” by the applicable unit charge for both “Deposit” and “Container recycling fee (CRF).”
“State only the factual results of those procedures performed.”

6. We (I) obtained the accounting records of the deposit and container recycling fee liability account(s) and compared (them) to the monthly remittance reports.
“State only the factual results of those procedures performed.”

For the following procedures, please select sample sizes as specified in Table 1. For these selections, please select samples spanning the Relevant Period. Where applicable, the same samples can be used between procedures 7-9.

7. We (I) selected no fewer than the sampling size as per Table 1 of container sales from the detailed sales reports and agreed the following attributes:
- The container sales are included in the "Total - Containers sold" per Schedule B.
 - The remittance was calculated correctly using the appropriate per-unit charge.
 - The recalculation of quantity per package by unit charge was compared to the recalculation of the fees calculated on the sales report (i.e., fees on multipacks were properly calculated).
 - The remittance was accurately reflected in the accounting records (GL deposit and container recycling fee liability account(s)).
- "State only the factual results of those procedures performed."**

8. We (I) selected no fewer than the sampling size as per Table 1 of customers of beverage products from the customer master file and agreed the following attributes:
- The customers were correctly identified as exempt or non-exempt.
 - The customers' shipping addresses were correctly allocated to the appropriate Province.
 - The deposits and container recycling fees remitted were correctly remitted to the appropriate Provincial deposit program.
- “State only the factual results of those procedures performed.”**

9. We (I) selected no fewer than the sampling size as per Table 1 of beverage products from the product/inventory master file and agreed the following attributes:
- The products were correctly identified as included (or excluded) from the appropriate provincial deposit Program.
 - The products were correctly assigned to the proper material type category.
 - The products were assigned the correct container unit charge for both deposit and container recycling fee by material type and size.
 - The products were assigned the correct unit of measure (i.e., single or multipack container).
“State only the factual results of those procedures performed.”

The following procedure applies only to Producers who purchase their products through other Suppliers or other Producers:

10. We (I) selected no fewer than the sampling size as per Table 1 of container purchases from beverage suppliers and agreed the following attributes:
- The suppliers had proper authority to charge a deposit (i.e., registered Producer or Agent responsible for the collection of deposits and container recycling fees).
 - The container deposits and container recycling fees were calculated correctly using the correct container unit charge.
 - The container deposits and container recycling fees were paid only once to a single party. (i.e., Supplier or Encorp).
- “State only the factual results of those procedures performed.”**

The above procedures do not constitute an audit of the Producer's schedules (Schedule A – *Producer Declaration* and Schedule B – *Annual Containers Remitted Report*) of the containers sold, and fees (deposits and container recycling fees) remitted as reported to Encorp for the Relevant Period and would not necessarily reveal the existence of errors in the financial information noted above. Therefore, we (I) do not express an opinion on the schedules (Schedule A – *Producer Declaration* and Schedule B – *Annual Containers Remitted Report*) of the containers sold and fees remitted for the Relevant Period.

This letter is for use solely in connection with the Producer's annual reporting requirements to Encorp Atlantic/Encorp Atlantique.

Name _____

Title _____

Company/organization name _____

City _____

Province _____

Signature _____

Date _____