



PRODUCT STEWARDSHIP
Australian Government Accredited



Lighting Council
AUSTRALIA



FluoroCycle

HANDBOOK FOR FLUOROCYCLE AUDIT AND COMPLIANCE

Purpose of this handbook

The main purpose of the handbook is to achieve a shared understanding among the parties involved in FluoroCycle audit and compliance activities. Interested parties include the FluoroCycle Administrator, Australian governments, Signatories, potential Signatories and auditors.

The handbook sets out the policy framework, principles and processes that apply to FluoroCycle audits, as well as the process for undertaking audits, the assessment of compliance and the steps that can be taken to remedy any non-compliance. It also helps to ensure transparency in relation to all aspects of FluoroCycle audits and explains what Signatories are required to do before, during and after an audit. This handbook will be reviewed as part of the review of the FluoroCycle scheme, due to commence mid-2012.

The FluoroCycle Administrator manages audits of FluoroCycle Signatories and reports to the FluoroCycle Governance Committee.

The handbook should be read in conjunction with the *FluoroCycle Guidelines 2013* and the *Signatory Guide to FluoroCycle Branding*, as these two documents set out the requirements that apply to Signatories.

All FluoroCycle documents, including this handbook, are available for download at www.fluorocycle.gov.au.

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<p>This handbook has been prepared for the sole purpose of audits related to the FluoroCycle scheme and no responsibility is accepted for its use in any other context or for any other purpose.</p>
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Introduction

The scheme

FluoroCycle is a voluntary scheme that commenced operations on 21 July 2010. Its objective is to reduce the amount of mercury entering the environment from waste mercury-containing lamps by continuously increasing the recycling of these lamps. FluoroCycle is an element of Australia's contribution to global action on mercury.

The FluoroCycle scheme is an accredited voluntary arrangement under the Product Stewardship Act 2011, concerned with the stewardship of waste mercury-containing lamps.

FluoroCycle targets the commercial and public lighting sectors as these sectors, collectively, are the major generators of waste mercury-containing lamps. The scheme does not target households.

There are two groups of Signatories to FluoroCycle:

- 'Commercial Users' that generate the waste lamps, and
- 'Facilitators' that support and promote the scheme in different ways. There are different 'Categories' of Facilitators, including collectors, recyclers, electrical contractors and peak bodies.

Businesses and organisations apply to become Signatories to the scheme. On becoming Signatories, they are required to meet the commitments that are relevant to them. These commitments are set out in the *FluoroCycle Guidelines*. Signatories are permitted to use the FluoroCycle logo and the Australian Government Product Stewardship logo, if they choose to do so, they are required to comply with the conditions of use that are set out in the *Signatory Guide to FluoroCycle Branding*.

Policy context

FluoroCycle was endorsed as a project of the (then) Council of Australian Governments (COAG) Standing Council on Environment and Water and it contributes to the delivery of the National Waste Policy Implementation Plan, July 2010. Lighting Council Australia took over the management and funding of FluoroCycle in July 2013.

The *Product Stewardship Act 2011* (the Act) is a key outcome of the National Waste Policy and came into effect on 8 August 2011. It allows for the development of mandatory, co-regulatory and voluntary product stewardship schemes.

The objectives of the Act are to:

- reduce the impact that products have on the environment, throughout their lives;
- reduce the impact that substances contained in products have on the environment, and on the health and safety of human beings, throughout the lives of those products;
- contribute to Australia meeting its international obligations concerning the impacts referred to in the above two matters; and

- contribute to reducing the amount of greenhouse gases emitted, energy used and water consumed in connection with products and waste from products.

Role of audits

As a voluntary scheme, FluoroCycle largely relies on self-regulation to achieve compliance, supported by robust administrative processes. Signatory audits have an important role in establishing and maintaining the credibility of FluoroCycle and improving the level of compliance through feedback and education.

Definition of a FluoroCycle audit

A FluoroCycle audit is a systematic, independent and documented verification process of objectively obtaining and evaluating audit evidence to determine whether a Signatory to FluoroCycle is compliant and meets its commitments as set out in the FluoroCycle Guidelines and the Signatory Guide to FluoroCycle Branding¹.

The key purpose of a FluoroCycle audit is to determine whether a Signatory is in compliance with the relevant commitments made to the scheme. The scope of a FluoroCycle audit is limited to the collection of evidence that relates to compliance or non-compliance with those commitments. A FluoroCycle audit does not extend to any other matters.

<p>Note: Signatory commitments and other relevant requirements that apply to FluoroCycle audits are described in Section 2 of this handbook and reproduced in Attachment 2.</p>
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¹ Derived from the definition of 'audit' in AS/NZS ISO 19011:2003, *Guidelines for quality and environmental management systems auditing*.

COMPLIANCE VS NON-COMPLIANCE

What does full compliance look like?

In summary, a fully compliant Signatory to FluoroCycle:

- is up to date with all documents that need to be submitted to the Administrator
- upon request, provides copies of all relevant documents for audit purposes
- cooperates with audits and surveys, and
- meets all of the commitments made to the scheme.

This means that a Commercial User:

- has arrangements in place to make sure that all waste mercury-containing lamps are recycled
- can produce documentation as evidence that those arrangements are working, and
- can demonstrate that the logo is used appropriately, in compliance with the rules.

It also means that a Facilitator:

- can produce documentation as evidence that it is carrying out its role in promoting FluoroCycle as set out in its Action Plan
- can demonstrate that the logo is used appropriately, in compliance with the rules.

What happens if an audit finds non-compliance?

It depends how serious the non-compliance is. For minor non-compliance, the Administrator will provide written guidance on what needs to be done. For more serious non-compliance, a follow-up audit could be required or the Administrator could ask for some evidence that the non-compliance has been fixed.

For gross non-compliance, the Administrator can take steps to revoke Signatory status, to protect the integrity and credibility of the scheme.

PART 1 – FRAMEWORK FOR FLUOROCYCLE AUDIT AND COMPLIANCE

1. The framework

The framework for audit and compliance activities carried out under the FluoroCycle scheme is established in the following documents:

- *FluoroCycle Guidelines* (as amended from time to time) ('the Guidelines'), and
- *Signatory Guide to FluoroCycle Branding* ('the Branding Guide').

These documents set out:

- the processes, commitments and policies that Signatories are required to comply with, and
- the governance arrangements for the scheme, including the audit and compliance activities that are managed by the FluoroCycle Administrator, currently Lighting Council Australia.

All FluoroCycle documents are available at www.fluorocycle.org.au.

Part 2 of this document, the *FluoroCycle Audit and Compliance Strategy*, provides a detailed explanation of the nature and extent of audit and compliance activities that are carried out within this framework.

Part 3 of the handbook, *Principles that apply to the FluoroCycle Audit and Compliance Strategy*, establishes the principles that are the basis of the strategy.

Attachment 1 provides a summary of the roles and responsibilities of parties in FluoroCycle audits.

2. Governance arrangements

2.1 Summary of governance arrangements for the scheme

Lighting Council Australia is the FluoroCycle Administrator ('the Administrator') and is responsible for the implementation and day-to-day management of FluoroCycle. The Administrator reports to the Governance Committee which, in turn, reports to board of Lighting Council Australia.

FluoroCycle Governance Committee

The FluoroCycle Governance Committee reports to the board of Lighting Council Australia and carries out the following functions:

- oversees the implementation of FluoroCycle and provides policy and strategic direction
- oversees the financial management of the scheme

- reports regularly to the board.

In undertaking these functions, the Governance Committee approves:

- the processes that the Administrator employs in managing the scheme, other than as they relate to the internal operations of the Administrator development
- annual budgets and acquittals
- reports submitted by the Administrator, including Progress Reports
- financial reports and any additional reports and data the board requests
- the content and any amendments to key supporting documents, including the *Signatory Guide to FluoroCycle Branding*
- determines whether amendments to the Guidelines are major or minor, approving minor amendments and progressing major amendments to the Board for approval
- prepares reports to the Board, at least annually, on the progress and performance of the scheme (See reporting protocol below.)
- monitors the application of the FluoroCycle Guidelines, and
- fulfils other roles as they arise.

As appropriate, day-to-day administrative matters may be dealt with by the Chair of the Committee.

The agendas, agenda papers, reports and discussions that relate to meetings of the Governance Committee are confidential. Unless otherwise directed or permitted by the Chair, members must not distribute papers or discuss proceedings outside the Committee's membership.

The Governance Committee reports to the Board at least annually and determines when additional reports are required.

2.2 Summary of governance arrangements for FluoroCycle audit and compliance

The governance arrangements that relate directly to the management of FluoroCycle Signatories are summarised below.

- The Administrator manages the FluoroCycle audit and compliance program.
- Auditors undertake a range of tasks associated with document audits, sometimes followed by on-site audits.

3. FluoroCycle requirements relevant to audit and compliance

3.1 Signatory commitments

Signatories are required to comply with their commitments to the FluoroCycle scheme. The commitments are set out in Section 2.3 of the Guidelines and are reproduced at Attachment 2 to this handbook.

Some commitments apply to all Signatories and there are additional, specific commitments for different types of Signatories. The specific commitments vary between Commercial Users and Facilitators; they also vary between different Categories of Facilitators. The audits are designed to assess whether Signatories are meeting the commitments that apply to them.

The final step in gaining Signatory status is for the most senior person in the business or organisation to sign the Signatory Commitment.

Signatories re-confirm their commitments on an annual basis by submitting an Annual Statement of Compliance. The Annual Statement of Compliance for Commercial Users is at Appendix 4 of the Guidelines and the statement for Facilitators is at Appendix 8 of the Guidelines. Facilitators also submit revised Action Plans for the next 12 months when submitting their annual statement.

Note: The annual statements have an important role in FluoroCycle, given that it is a self-regulated scheme. Failure to submit an Annual Statement of Commitment is seen as an act of non-compliance because the Signatory has failed to meet one of the key commitments.

3.2 Other requirements relevant to audit and compliance

The Guidelines also include requirements that have particular relevance to audits and associated activities. These requirements are summarised below and the relevant sections of the Guidelines are included in Attachment 2.

Commitment to cooperate with audits and surveys

Section 2.3 specifies that Signatories commit to ‘cooperate with surveys that are undertaken from time to time, and with random or risk-based audits, as instigated by the Administrator’.

Section 4.4 of the Guidelines states that audits are to be ‘undertaken in reasonable business hours and after reasonable notice’.

Verification

Commercial Users make a commitment to recycle all of the waste mercury-containing lamps that are generated at sites that they specify. The success and credibility of FluoroCycle relies on Commercial Users meeting their commitment to recycle all of the waste mercury-containing lamps generated at these sites.

The Administrator can carry out a process of verification to check that all of the waste mercury-containing lamps that are generated by a Commercial User are being collected and recycled. **Section 4.4** of the Guidelines explains verification in more detail.

Confidentiality and privacy

In the context of FluoroCycle, confidentiality and privacy are important considerations whenever information about businesses and organisations is being handled.

Section 4.4 of the Guidelines requires the Administrator to have processes in place to protect the privacy of businesses and organisations and to maintain confidentiality of information obtained through the processes of verification and audit.

Information about Applicants and Signatories is handled by the Administrator and by auditors. Auditors contracted by the Administrator are required to adhere to high standards of confidentiality and the protection of privacy when handling information about Signatories.

It is not possible to conceal the fact that a Signatory has left FluoroCycle, as discussed below.

Leaving FluoroCycle

There are two ways for a Signatory to leave the scheme:

- the Signatory resigns from the scheme (as set out in **Section 2.5** of the Guidelines), or
- Signatory status is revoked by the FluoroCycle Governance Committee (as set out in **Section 2.4** of the Guidelines).

As a consequence of leaving FluoroCycle, through either resignation or revocation of Signatory status, a business or organisation:

- loses the right to use the FluoroCycle logo
- loses the right to make claims about being a Signatory to the scheme, and
- loses its entry on the FluoroCycle website.

If a business or organisation has its Signatory status revoked, the Administrator will normally not make a public statement to this effect, eg in a media release or on the FluoroCycle website. However, the details of the business or organisation will be removed from the list of Signatories on the FluoroCycle website. It is therefore not possible to keep information about

the loss of Signatory status confidential. It should also be noted that publicity generated by other parties is beyond the control of the Administrator.

4. Approach to communications and media

The basic approach to communications and media for FluoroCycle audits and compliance is at Attachment 3. The policy has a focus on:

- the promotion of compliance with FluoroCycle commitments
- the management of information on audit and compliance that is made publicly available, and
- the handling of media enquiries.

The approach reinforces the commitment to maintaining the confidentiality of information relating to Signatories and their right to privacy. The Administrator does not release information on specific audit and compliance activities and does not release the names of Signatories that are to be audited or have been audited. It should be noted, however, that where Signatory status is revoked, the Signatory's details will be removed from the FluoroCycle website, and the Signatory may be identified indirectly in this way.

PART 2 – PRINCIPLES FOR FLUOROCYCLE AUDIT AND COMPLIANCE

5. Principles for the FluoroCycle audit and compliance strategy

The following four principles underpin the design and management of the FluoroCycle audit and compliance strategy

Principle 1 - Coherent, consistent and objective

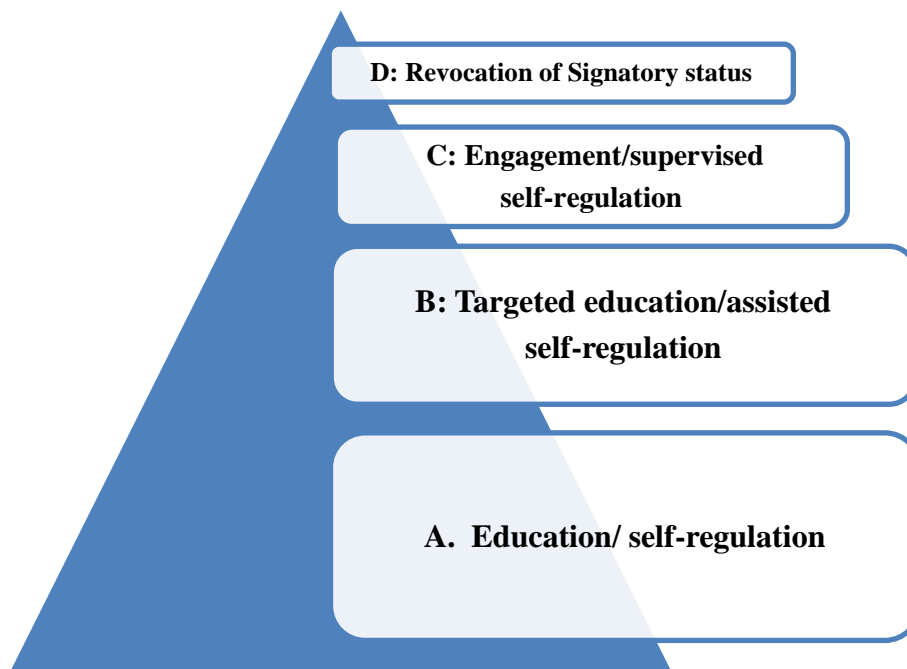
Audit and compliance activities are:

- in accordance with the FluoroCycle Guidelines
- effective and proportionate
- fair and impartial
- respectful of individuals
- within the authority of the Administrator, noting that this authority is limited to the purposes of the scheme.

All decisions relating to audit and compliance matters are recorded and copies of all relevant documents are retained and form part of the audit documentation.

Principle 2 - Equitable and proportionate

To achieve equitable and proportionate outcomes, the standard handling options triggered the outcomes of an audit are based on the compliance pyramid illustrated in the figure below:



The compliance pyramid promotes the use of proportionate and tailored responses to different compliance scenarios.

The responses shown are:

- A. broad education provided to all Signatories, mainly through the FluoroCycle website, and reliance on self regulation based on the Signatory Commitment statements signed by Signatories and the annual renewal of those commitments.

This level of response is considered appropriate in addressing low-level non-compliance in the context of FluoroCycle.

Dissemination of information about audits

- The Administrator provides general information about upcoming audit activities on the website to Signatories as well as information about the outcomes of audits, without naming the Signatories audited.
- Reporting on the outcomes of audits is a valuable tool for sharing the lessons learnt and increasing the level of compliance.

- B. advice to Signatories that have been found to have medium level non-compliance as the result of an audit or verification, with follow-up by the Administrator and possibly reliance on annual renewal of commitments.
- C. directives from the Administrator when serious non-compliance has been found as the result of an audit or verification process.
- D. directives from the Administrator when gross non-compliance has been found, possibly leading to revocation of Signatory status if compliance is not achieved within a specified timeframe.

Using the compliance pyramid

- It is assumed that the non-compliant population is less than the compliant population and the serious non-compliant population is smaller again.
- Education and promotion of self correction (or voluntary compliance) are undertaken in the first instance and are expected to be effective for the majority of Signatories who, in joining the scheme, have indicated their willingness to comply with the requirements.
- When a Signatory falls short of complete compliance, then targeted education and appropriate engagement are indicated to assist in achieving compliance.
- If attempts to secure compliance fail, a range of responses in the form of warnings, specified timelines for compliance and follow-up audits may be used, tailoring the selected response to the circumstances of the non-compliance.
- Low-level compliance strategies and responses are considered prior to escalation to directives and specified timelines for compliance.
- If attempts to secure compliance fail, then the Administrator can seek the approval of the FluoroCycle Governance Committee to revoke Signatory status.

Principle 3 - Effective use of resources

Audit and compliance activities seek to balance the optimal use of resources with considerations of equity and broad coverage of Signatories, with weighting given to Commercial Users and to Collectors and Recyclers.

This will be achieved by applying the following:

Auditing

Audit activities will:

- check compliance and detect non-compliance
- be conducted Australia-wide, to the greatest extent possible
- always start with document audits with on-site audits conducted subsequently, where required or justified
- include both planned audits (routine) and reactive audits (in response to suspected non-compliance, previous behaviours and intelligence gathering).

Prioritisation

In the context of each audit program, the Administrator apply prioritisation factors to ensure that Signatories are selected for audit in an objective and consistent manner that accords with the objectives of FluoroCycle.

Initially, the key prioritisation factor is based on the Signatory's level of direct involvement in recycling waste mercury-containing lamps. Commercial Users, Collectors and Recyclers have an essential role in achieving the scheme's objective and there is an emphasis on these types of Signatories in the audit programs in the first instance and possibly on an ongoing basis.

The lessons learnt from audit programs will inform other prioritisation factors. For example, where certain types of Signatories demonstrate a high level of compliance, the emphasis on these may be reduced. Any non-compliance identified, and the nature of the non-compliance, will help to inform the profile of Signatories to be included in an audit program and the issues to be emphasised.

Where non-compliance is suspected, or where non-compliance is reported, the Administrator will need to apply judgment as to the level of priority to be given to the incident.

Proportionality

The *Compliance Pyramid* model emphasises proportionate responses that suit the circumstances of a particular compliance incident. On this basis, the Administrator can achieve cost-effective outcomes and improved compliance generally, using all of the responses available for addressing non-compliance.

Principle 4 - Continuous improvement

Audit and compliance activities are continually reviewed, informed by such things as:

- the outcomes of previous audits and the level of compliance/non-compliance for different types of Signatories
- the nature of non-compliance
- responsiveness in achieving compliance
- ongoing observations and assessment by auditors
- feedback from stakeholders
- internal, ongoing review

Audits can also assess the impact of:

- any amendments that have been made to the Guidelines to address weaknesses that have been identified
- any changes to best practice and relevant policies.

6. Compliance indicators and options

The Administrator prioritises compliance activities, including follow-up audits, based on apparent levels of compliance using a number of compliance indicators. Below is an outline of a range of possible indicators and options useful for identifying low, medium, serious and gross non-compliance. The Administrator may refine these indicators over time with greater experience in FluoroCycle audits.

An audit may identify a number of instances of non-compliance and the response from the Administrator may be a combination of the actions set out below.

Low Level Non-Compliance

Indicators

- Inadequate action by Facilitators to promote FluoroCycle.
- Lack of cooperation or delay by Collectors and Recycling companies to provide data or to cooperate in the verification process.
- Intelligence received that a Commercial User does not have arrangements in place to recycle all waste mercury-containing lamps from specified sites.
- Minor mis-use of FluoroCycle logo, eg specifications of logo not met
- First incident of its type for the particular signatory.
- No more than two previous incidents of low level non-compliance in other areas.

Options for action

After document audit

- Administrator provides guidance in letter or asks for additional documentation.

Where instance of low level non-compliance is identified for the first time during on-site audit

- Auditor can provide guidance on-site to increase awareness, encourage compliance and best practice and
- Instance is also identified in follow-up letter from Administrator.

Where instance of low level non-compliance identified during document audit is still in place during on-site audit

- Auditor can provide guidance on-site but instance is covered in subsequent letter from Administrator and may be elevated to medium level non-compliance, depending on the nature of the non-compliance.

For low level non-compliance identified during on-site audit:

- For all on-site audits, the Administrator writes to the Signatory identifying instance/s and advising what follow-up action is to be taken by the Signatory.
- For one instance of low level non-compliance, no further action by the Administrator may be required, relying on the Signatory to take appropriate action.
- For a small number of instances of low level non-compliance, where the cumulative impact is minimal, no further action by the Administrator may be required, again relying on the Signatory to take appropriate action.
- If the instances of low level non-compliance considered together are not regarded as minimal, the Administrator may elevate to medium level non-compliance.

Medium Non-Compliance

Indicators

- Lack of evidence that Commercial Users have arrangements in place to recycle all waste mercury-containing lamps from specified sites².
- Verification process indicates that a Commercial User does not have arrangements in place to recycle all waste mercury-containing lamps from specified sites.
- Initial failure by Collectors and Recycling companies to provide data and failure or delay in contributing to verification process.
- Mis-use of logo, eg in an inappropriate context such as on the side of skip used for mixed waste.
- First incident for the above examples, or similar.
- Number of instances of low level non-compliance that, together, cannot be regarded as minimal.

² 'Specified sites' are the sites that are specified by the Signatory and for which Signatory status is awarded.

Options for action

After document audit

- The Administrator writes setting out the outcomes of the audit, providing guidance on measures to be taken by the Signatory.
- The Administrator may also request additional documentation within a specified timeframe and may give a timeline for achieving compliance. Consideration can be given to Commercial Users with legitimate reasons for not having paperwork in place to prove recycling is occurring, eg temporary disruption to collection services.
- Targeted monitoring, eg checking with Collectors or Recyclers to determine whether Commercial Users are recycling all waste lamps.
- A follow-up audit is arranged, as a document audit or an on-site audit.

After on-site audit

- Administrator writes to Signatory, setting out the steps to be taken within a specified timeframe.
- For ongoing medium level non-compliance for the same issue, consider elevating to serious non-compliance.

Serious Non-Compliance

Indicators

- Refusal to cooperate with FluoroCycle Audit.
- Evidence establishes that Commercial Users do not have arrangements in place to recycle all waste mercury-containing lamps from specified sites.
- Previous instances of medium level non-compliance have not been addressed.
- 2 or more previous instances of medium level non-compliance.
- One prior instance of serious non-compliance.

Options for action

After document audit

- Directive from Administrator on steps to be taken by Signatory to address non-compliance confirmed, again taking account of any practical difficulties that Commercial Users may have with access to Collectors and Recycling companies.
- Administrator may require an on-site audit within a specified time.
- Depending on the prior history, the Administrator may direct that the Signatory must advise within 30 days of the letter that the non-compliance has been addressed.

After on-site audit

- Administrator arranges an additional document or on-site audit.
- Administrator may direct that the Signatory must advise within 30 days of the letter that the non-compliance has been addressed.

Gross non-compliance

Indicators

- Signatory fails to respond to the directive issued by the Administrator within 30 days in relation to serious non-compliance above.

Options for action

- Administrator writes to Signatory directing that, unless the Signatory responds to the Administrator's directive (above) within 30 days of this second letter, Signatory status may be revoked.
- In the absence of a response to this second directive, the Administrator writes to the Signatory advising that if a response is not received within 5 days, steps will be taken to revoke Signatory status.
- If the Signatory does not respond within 5 days, the Administrator immediately forwards the issue to the FluoroCycle Governance Committee.

PART 3 - FLUOROCYCLE AUDIT AND COMPLIANCE STRATEGY

The FluoroCycle Audit and Compliance Strategy set out below provides an explanation of the nature and extent of audit and compliance activities performed by FluoroCycle auditors, consistent with the framework in Part 1. The design of the strategy is based on the principles and considerations described in Part 2.

7. FluoroCycle audits

FluoroCycle audits assess whether a Signatory complies with the commitments made to the scheme.

It is important to note that businesses and organisations are required to comply with all relevant legislation that applies to them in the jurisdiction/s in which they operate, regardless of their status as Signatories to FluoroCycle. A FluoroCycle audit does not assess compliance with legislation.

7.1 Definition of a FluoroCycle audit

A FluoroCycle audit is a systematic, independent and documented verification process of objectively obtaining and evaluating audit evidence to determine whether a Signatory to FluoroCycle is compliant and meets its commitments as set out in the FluoroCycle Guidelines and the Signatory Guide to FluoroCycle Branding³.

The key purpose of a FluoroCycle audit is to determine whether a Signatory is in compliance with the relevant commitments made to the scheme. The scope of a FluoroCycle audit is limited to the collection of evidence that relates to compliance or non-compliance with those commitments. A FluoroCycle audit does not extend to any other matters.

Note: Signatory commitments and other relevant requirements that apply to FluoroCycle audits are described in Section 2 of this handbook and reproduced in Attachment 2.

³ Derived from the definition of 'audit' in AS/NZS ISO 19011:2003, *Guidelines for quality and environmental management systems auditing*.

7.2 Objectives of the FluoroCycle audit and compliance strategy

The FluoroCycle audit and compliance strategy is designed to achieve the following objectives, which are not set out in any particular order of priority:

- ensuring that the scheme achieves desired environmental outcomes
- mitigating against risks the scheme poses to human health and the environment
- ensuring Signatory commitments to the scheme are being met
- improving the level of compliance with the commitments with the aim of achieving best practice for the scheme and for the management of used mercury-containing lamps
- maintaining the integrity of the FluoroCycle scheme and strengthening it where necessary in response to lessons learnt
- identifying lessons to be shared, eg through reporting on the FluoroCycle website and to the FluoroCycle Governance Committee
- ensuring the audit and compliance processes of the scheme are open and transparent.

8. FluoroCycle auditors

The majority of audit and compliance activities in relation to FluoroCycle are undertaken by the Administrator and the auditors contracted by the Administrator.

8.1 Knowledge and skills of auditors

FluoroCycle auditors are required to:

- have the necessary qualifications, certification, experience, knowledge, skills and ability to apply audit principles, procedures and techniques
- undergo appropriate training in FluoroCycle audits
- conduct audits in accordance with this handbook and any other internal work procedures, and
- act ethically, be objective and without bias, and be versatile, open-minded and decisive.

8.2 Role of auditors

For the purposes of FluoroCycle, auditors:

- assess a Signatory's compliance with the commitments explained in Section 2
- report findings and recommendations for any follow-up action to the Administrator, setting out the scope of the audit, documenting the assessment of compliance and, where required, identifying any follow-up actions required to address non-compliance.

Checklists for document and on-site audits are at Attachments 4 and 5, together with templates for reports to the Administrator.

9. Role of Signatories in FluoroCycle audits

Signatories make a commitment to adhere to the FluoroCycle Guidelines and to cooperate in the conduct of FluoroCycle audits. This commitment is made when the most senior person in the business or organisation signs and submits the Signatory Commitment document and subsequent Annual Statements of Compliance.

Although it is possible that a Signatory will not be audited for the purposes of FluoroCycle, nevertheless it is important that arrangements are in place to ensure that the requirements of a FluoroCycle audit are met. Being prepared avoids the need to search for relevant documents at relatively short notice. At worst, if a Signatory cannot provide evidence of meeting the commitments to the scheme, this can lead to eventual revocation of Signatory status.

9.1 Signatory delegate for audit purposes

It is recognised that the Signatory, being the most senior person in a business or organisation, will delegate many or all of the activities related to FluoroCycle audits. However, the Signatory needs to be satisfied that appropriate arrangements are in place to meet the commitment to cooperate with audits.

The Signatory's delegate should be fully informed of the commitments to FluoroCycle and the requirements of an audit. The delegate should also have the authority to provide information and copies of documents that are requested for audit purposes.

9.2 Arrangements for retaining documents

For the purposes of a FluoroCycle audit, a Signatory should:

- ensure that the Signatory's business or organisation has arrangements in place to retain documents that are relevant to a FluoroCycle audit
- retain these documents for at least 5 years⁴.

Signatories that are Collectors or Recycling companies have a commitment to protect the privacy and confidentiality of information they receive from, and provide to, the Administrator about Commercial Users. Collectors and Recycling companies therefore need to have arrangements in place to ensure that such information is treated appropriately.

⁴ The FluoroCycle Guidelines do not specify the number of years that documents should be retained for audit purposes. Specifying 5 years in this handbook is consistent with the requirement for businesses and organisations to retain documentation for 5 years for taxation purposes.

9.3 Document audit

The first step in a FluoroCycle audit is usually a document audit. A document audit may be followed by an on-site audit.

When the Administrator decides that a Signatory is to be audited, the Administrator will advise the Signatory in writing and request copies of relevant documents. On occasions, a FluoroCycle auditor may request additional documentation during the course of an audit, particularly if there are gaps in the information originally provided.

The Signatory is expected to respond to requests for documentation for audit purposes and to provide copies of relevant documents in a timely fashion.

Notes:

1. It is important that the Signatory does not provide original documents for audit purposes.
2. The Administrator will retain copies of a Signatory's documents as part of the record of the audit.

The Administrator will write to the Signatory advising the outcome of the audit, and whether the Signatory is compliant or not. If not compliant, the letter will provide a report on the instances of non-compliance and provide advice on how non-compliance needs to be addressed.

The Signatory is expected to implement the Administrator's advice and address all instances of non-compliance. The Signatory may be asked to advise the Administrator that the advice has been acted on.

9.4 On-site audit

The Administrator will write to the Signatory if an on-site audit is to be conducted and a mutually convenient time arranged. The Administrator may also identify any additional documents required for the audit.

In anticipation of the audit, the Signatory should:

- ensure relevant staff in the business or organisation, including any delegate, are aware of it and are provided with a copy of this handbook
- ensure relevant staff are aware of the Signatory commitments that apply and are able to facilitate the work of the auditor
- advise relevant staff that they will have the opportunity to provide feedback to the auditor on their experiences with the FluoroCycle scheme, including any suggestions as to how it could be improved.

The auditor may provide advice on-site as to how compliance could be improved or how better practice could be achieved. Otherwise, the Signatory will receive a letter from the Administrator advising the outcome of the audit, identifying any instances of non-compliance, advising on how non-compliance should be addressed and any other steps that need to be taken. Other steps could include a letter to the Administrator, within a specified timeframe, advising that non-compliance has been addressed.

10. Management of FluoroCycle audits

The roles and responsibilities of the Administrator in managing and undertaking FluoroCycle audits are outlined below and summarised in the flow chart at page 22.

Summary of steps in a routine audit

Administrator	<ul style="list-style-type: none"> •Selects Signatories to be audited (see Section 11 below), according to the principles in Part 2 of this handbook. •The Administrator writes to Signatories requesting relevant documents be submitted for document audit.
Signatory	<ul style="list-style-type: none"> • Submits documents as requested.
Auditor	<ul style="list-style-type: none"> •Assesses documents using checklist at Attachment 4. •Reports to Administrator and recommends handling of any non-compliance.
Administrator	<ul style="list-style-type: none"> •Determines the level of non-compliance demonstrated and handling options. •Writes to Signatory on audit outcomes and next steps; organises on-site audit, where required.
Auditor	<ul style="list-style-type: none"> •Conducts on-site audit using Attachment 5. •Reports to Administrator and recommends handling of any non-compliance.
Administrator	<ul style="list-style-type: none"> •Writes to Signatory on audit outcomes and next steps. •Where justified, recommends revocation of Signatory status to FluoroCycle Governance Committee.

Administrator prepares audit programs

For routine audits, the Administrator proposes audit programs to the FluoroCycle Governance Committee for approval.

An audit program:

- covers a period of up to six months
- includes 5 to 10 per cent of the total number of Signatories, although this number can vary, with justification
- identifies the period to be covered, the number and types of Signatories⁵ to be audited and any particular focus of the program.

Ad hoc audits may also be undertaken. From time to time, the Administrator may decide that additional, ad hoc audits are justified, eg in response to intelligence received. The Administrator would advise the FluoroCycle Governance Committee immediately if gross non-compliance is identified.

FluoroCycle Governance Committee

In approving audit programs submitted by the Administrator, the FluoroCycle Governance Committee:

- takes account of the principles and considerations set out in Part 2 of this handbook
- takes account of the outcomes of previous audit programs
- may decide to amend the number and types of Signatories to be audited, taking the budget into account
- may decide to shorten or lengthen the timeline for the audit program.

Administrator manages FluoroCycle audits

The Administrator has the following tasks:

- may contract and train independent external auditors
- submits audit programs to the FluoroCycle Governance Committee for approval
- implements approved programs, managing the auditors to deliver the programs
- selects the Signatories to be audited, applying the principles and considerations set out at Part 2 of this handbook.

Depending on the arrangements made with an external auditor in relation to respective roles and responsibilities, the Administrator may:

- advise the selected Signatories of the upcoming audits, the audit process and requests copies of relevant documents to be provided for assessment in the document audits
- receive reports of document audits from auditors and consider recommendations for handling any non-compliance identified (See Section 12.2.)

⁵ **Note:** A proposed audit program does not identify the specific Signatories to be audited.

- based on these reports, decide whether on-site audits are required, in consultation with the auditor
- provide advice or input to the written feedback to Signatories on the outcomes of the document audit, with that feedback providing advice or educational material, explaining any remedial action that is required and advising of any follow-up audit that may be required, depending on the nature of the non-compliance
- provide input to the written notice to Signatories that will be subject to on-site audits, including advice on what the Signatories are required to do for the audit, and identifying any remaining documents that need to be copied and provided to address any gaps in documentation.

Auditors carry out a range of tasks

Auditors:

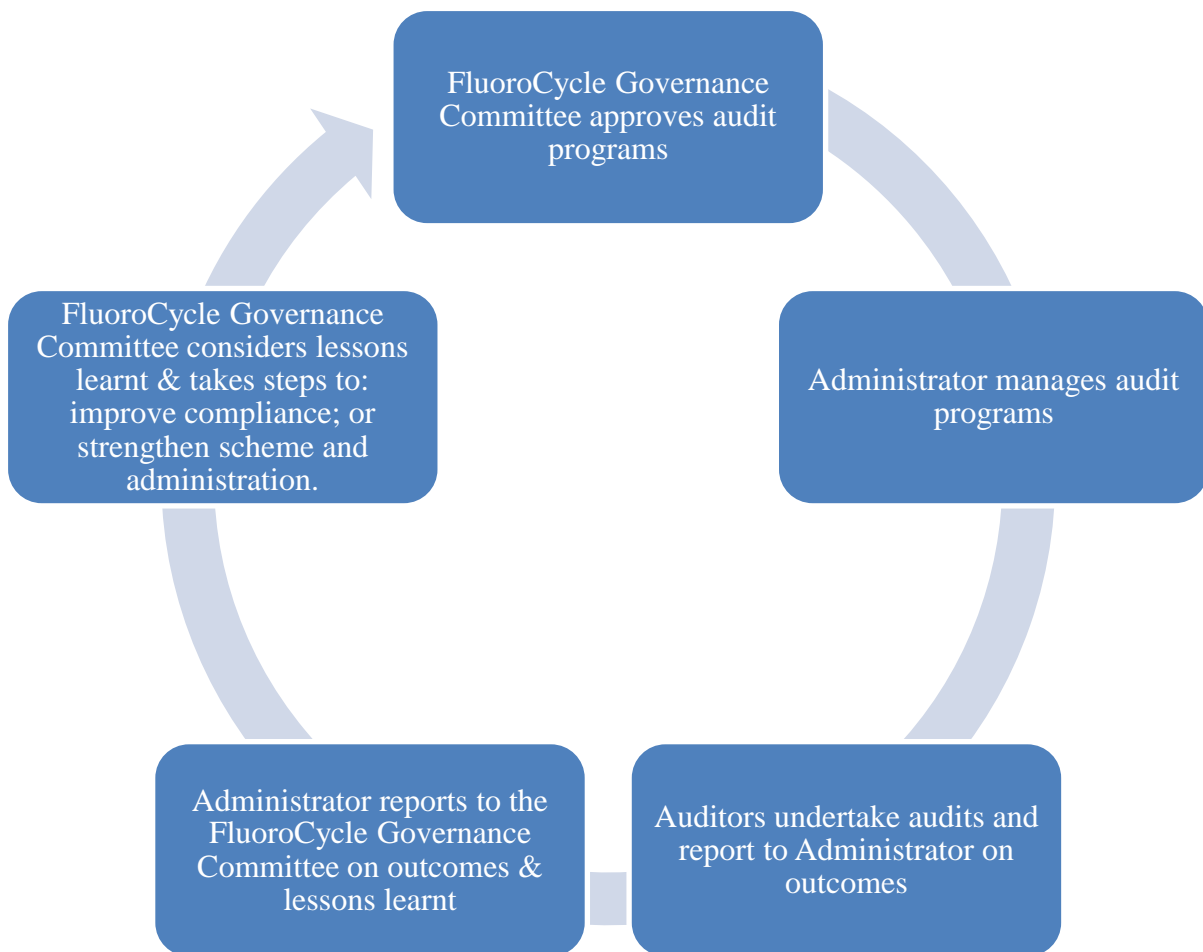
- make preparations for audits and prepare a plan in advance of each audit
- conduct document audit
- make assessments as to whether a site visit is required, and may consult with the Administrator on these assessments
- conduct on-site audits as required
- follow the checklists at Attachments 4 and 5 when conducting the audits to ensure all aspects are covered in a consistent way
- make notes of observations
- prepare reports to the Administrator using the templates provided at Attachments 4 and 5 to ensure consistency, together with any conclusions and recommendations.

Administrator deals with audit outcomes

The Administrator:

- assesses reports and recommendations arising from audits and may have input to letters to Signatories advising of the outcomes and any remedial action that is required
- for routine reporting on an audit program, collates the audit reports and submits reports to the FluoroCycle Governance Committee
- where an audit has identified gross non-compliance, advises the FluoroCycle Governance Committee as soon as practical, particularly if revocation of Signatory status is under consideration
- makes recommendations to the FluoroCycle Governance Committee on: improvements that can be made to the scheme; any revised wording for the Guidelines, the Branding Guide, or the audit documents, including this handbook; and any other issues identified during the course of the audit process.

Summary of roles and responsibilities in FluoroCycle audits



11. Selection of Signatories for audit

The Administrator selects Signatories to be included in the audit programs approved by the FluoroCycle Governance Committee. The aim is for any one audit program to include 5 to 10 percent of the number of Signatories in the scheme at that time.

11.1 Selection process

Routine audit programs

In selecting Signatories for inclusion in an audit program, the Administrator will take account of the principles set out in Part 2 and the following factors:

- There is an emphasis on Signatories that handle used mercury-containing lamps, ie Commercial Users, Collectors, Recycling companies and Contractors. However, all types of Signatories should be represented in the audit programs conducted in a calendar year.

- Overall, the geographical spread of audit programs during a calendar year should be as wide as possible, within the limits of the audit budget.
- As far as practical, the proportion of urban to regional Signatories included during a calendar year should reflect the actual proportion of urban and regional Signatories in the scheme.
- A balance of small and large Signatory businesses and organisations should be included, reflecting the proportions of small and large Signatories for each type of Signatory, to the extent possible.
- The outcomes of previous audits and intelligence received.

It is acknowledged that, with only a small number of Signatories being included in audit programs, not all of the above factors can be accommodated in a single program. However, over time, these considerations should all be taken into account.

Ad hoc audits

The Administrator may decide to undertake audits in addition to those undertaken in routine programs. Some of these audits may be the result of previous non-compliance and some may be the result of intelligence that has been received by the Administrator or by auditors indicating some level of non-compliance.

11.2 Treatment of allegations

As a form of intelligence, allegations can be an important source of information. Allegations of a Signatory not complying with commitments to FluoroCycle can be received by the Administrator by letter or phone or through the scheme’s website. Auditors may also hear allegations during the course of on-site audits.

In order to manage allegations, the Administrator and the auditors make a record of the information provided using the form at Attachment 6. To allow an assessment to be made of each allegation, the Administrator or the auditors obtain as much detail as possible from the source.

All allegations are acknowledged using the standard text provided at Attachment 7.

Assessment of intelligence, including allegations

The Admiralty Code or NATO system is a method for evaluating intelligence, including allegations. An item of intelligence is assessed for the reliability of its source and the level of confidence in the information. These two factors are taken into account when assessing intelligence about the compliance of FluoroCycle Signatories.

12. Non-compliance and options for handling

12.1 Non-compliance

Signatories are required to meet the commitments that are relevant to them, as set out in the Guidelines and reproduced in Attachment 2. Examples of non-compliance would be:

- For any type of Signatory, not submitting the Annual Statement of Compliance, accompanied by a revised Action Plan in the case of a Facilitator.
- In the case of a Commercial User, not recycling all of the waste mercury-containing lamps generated at one or more of the sites for which Signatory status was granted.
- In the case of a Commercial User, not advising the Administrator of a change in Service Provider, ie Collector or Recycling company.
- For a Facilitator, not promoting FluoroCycle, eg on its website, in promotional material for the business or organisation.
- For Collectors, Contractors and Recycling companies, not encouraging clients to include provisions in contracts requiring used mercury-containing lamps to be recycled.
- For a Signatory that chooses to use the FluoroCycle logo, not complying with the Signatory Guide to FluoroCycle Branding eg using a version of the logo that does not meet specifications or using the logo in inappropriate places, such as on skips for general waste.

12.2 Options for handling non-compliance

The options for handling non-compliance vary, depending on the nature and extent of the non-compliance. The standardised options for handling non-compliance are based on the rationale set out in the compliance pyramid in Section 5 of this handbook.

The handling options are set out in A to D below:

- A. For low-level non-compliance, the Administrator's letter provides guidance on what the Signatory needs to do to improve the level of compliance, and no further follow-up is specified.
- B. For medium level non-compliance, the Administrator's letter provides guidance on what the Signatory needs to do to improve the level of compliance and specifies follow-up action, eg an additional audit or submission of additional documentation within a specified timeframe.
- C. For serious non-compliance, the Administrator's letter takes the form of a directive on what needs to be done to improve the level of compliance with the Signatory to advise within 30 days of the date of the letter that the directive has been implemented.

Depending on the nature of the non-compliance, the letter can also advise that a follow-up audit will be arranged once the response, including any additional information, is received.

- D. For gross non-compliance, including failing to respond as required in option C, the Administrator's letter takes the form of a directive that Signatory status will be revoked unless advice is received within 30 days of the date of the letter that the directive has been implemented.

In the absence of the response required at D, the Administrator can write to the Signatory and direct that, unless the Signatory has advised within 5 days that the directive at D has been implemented, the Administrator will take immediate steps to revoke Signatory status.

It should be noted that the Administrator has the discretion to vary from these standardised options where warranted, particularly where an instance of non-compliance is unusual and was not anticipated by the approach set out in this handbook.

OVERVIEW OF FLUOROCYCLE AUDIT AND COMPLIANCE

Management of the audit program

The FluoroCycle Governance Committee and the Administrator have key roles in managing the audit program for the scheme and for putting strategies in place to improve compliance. A summary of these key roles is provided as background.

FluoroCycle Governance Committee approves audit programs

The FluoroCycle Governance Committee:

- approves the audit programs prepared by the Administrator
- considers Administrator’s reports of outcomes of audit programs
- takes account of lessons learnt.

Administrator manages audit programs

The Administrator:

- manages the auditors
- implements audit programs
- analyses the findings of each audit program.

Administrator reports on audit outcomes

At the end of each audit program, the Administrator reports to the FluoroCycle Governance Committee providing:

- the numbers and types of Signatories audited, without identifying the Signatories
- information on the levels of compliance and the nature of any non-compliance
- an analysis of the findings and any conclusions
- recommendations on any follow-up action to strengthen the scheme or achieve a higher level of compliance.

The audit process

The Administrator manages the auditors to implement the audit program in line with the following.

<p>Audit objectives</p>	<p>FluoroCycle audits are intended to achieve the following objectives:</p> <ul style="list-style-type: none">- to determine a Signatory's compliance with the commitments made to the FluoroCycle scheme- to educate Signatories on how performance could be improved- to inform the Administrator and the FluoroCycle Governance Committee on how the scheme could be improved.
<p>Professional conduct</p>	<p>An auditor must:</p> <ul style="list-style-type: none">- behave in a professional manner- have integrity- be independent and objective- have the skills, experience and training to do a proper job. <p>An auditor and the FluoroCycle Administrator treat all information about Signatories as confidential and protect the privacy of individuals.</p>
<p>Administrator's job</p>	<p>The Administrator's job is to:</p> <ul style="list-style-type: none">- recruit and train auditors- manage the document audits and on-site audits <p>consider auditors' recommendations on how to handle any instances of non-compliance.</p>
<p>Auditor's job</p>	<p>An auditor's job is to:</p> <ul style="list-style-type: none">- conduct document and on-site audits, using the checklists and report templates at Attachments 4 and 5- respect all requirements for confidentiality and privacy- record the evidence which can be in the form of documentation, oral information or observations- record conclusions- provide guidance on-site, if appropriate, to improve performance and compliance- safeguard audit documents, records and reports- determine whether any improvements could be made to achieve best practice.

Signatory's job	<p>The Signatory's job is to:</p> <ul style="list-style-type: none">- explain the nature, purpose and scope of the audit to employees- appoint the employees to accompany and assist the auditor- ensure that all personnel cooperate fully with the auditor- provide the resources required for the audit, particularly copies of relevant documents requested. <p>The Signatory is the most senior person in the business or organisation. For the purposes of an audit, the Signatory may wish to appoint an appropriate delegate.</p>
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RELEVANT SECTIONS OF THE FLUOROCYCLE GUIDELINES

This attachment provides the sections of the FluoroCycle Guidelines that apply to:

- A. Signatory commitments, and
- B. Audit and compliance.

A. SECTIONS THAT APPLY TO SIGNATORY COMMITMENTS

The following text is an extract from the FluoroCycle Guidelines, incorporating Amendment 2.

2.3 Commitments

Guidance on meeting commitments, and any pre-requisite that must be met before achieving Signatory status, is available on the FluoroCycle website www.fluorocycle.org.au.

Please note the FluoroCycle Governance Committee may from time to time approve new forms of Signatory Commitments other than those noted in the current version of these FluoroCycle Guidelines. Should it do so, the Administrator will, within a reasonable time, notify the Signatories in writing and make the new forms of the Signatory Commitments available on the FluoroCycle website, www.fluorocycle.org.au.

Signatories may, if they wish, sign and return a new form of Signatory Commitment at any time and the new form of Signatory Commitment will automatically supersede the existing form of Signatory Commitment as from the date of receipt of a correctly completed new form by the Administrator. For avoidance of doubt, Signatories need not enter into a new form of Signatory Commitment if they do not wish to do so, and the existing form of Signatory Commitment will continue unless the Signatory resigns from the scheme in accordance with Section 2.5 of the Guidelines.

Commercial Users

There are two types of Applicant for Signatory status as a Commercial User:

- Type A is already recycling all waste mercury-containing lamps, and
- Type B is not already recycling all waste mercury-containing lamps.

A Type A Applicant for Signatory status as a Commercial User is required to demonstrate that ongoing arrangements to recycle all waste mercury-containing lamps are in place and are consistent with these Guidelines.

A Type B Applicant for Signatory status as a Commercial User is required:

- to provide, in the application, information about the arrangements to recycle all waste mercury-containing lamps that will be in place within 3 months of becoming a Signatory
- within 6 months of becoming a Signatory, to provide documentation to the Administrator as evidence that those arrangements are in place, and
- within 6 months of becoming a Signatory, to adhere to the Signatory commitments of Commercial Users as set out below.

A Commercial User is to meet the following commitments to the FluoroCycle scheme:

- Recycle all end-of-life mercury-containing lamps at our nominated sites.
- Have a requirement in relevant contracts for all end-of-life mercury-containing lamps to be recycled.
- Adhere to the FluoroCycle Guidelines and Signatory Guide to FluoroCycle Branding.
- Maintain adequate and suitable occupational health and safety policies that apply to the safe handling, collection, and transport of mercury-containing lamps.
- Provide induction and training of staff necessary to ensure adherence to this commitment.
- Cooperate with random and/or risk-based audits or surveys.
- Submit an annual statement of compliance.

Facilitators

No pre-requisite applies to an Applicant for Signatory status as a Facilitator, other than a recycling company. As a pre-requisite, a recycling company applying for Signatory status as a Facilitator is required to self certify and, if required by the Administrator, to demonstrate that it is licensed to recycle mercury-containing waste and operates under the relevant licence conditions.

An Applicant for Signatory status as a Facilitator is required to submit an application accompanied by a simple Action Plan. The Action Plan outlines the timeline and the steps that the Applicant proposes to undertake to meet the commitments of the Category/ies nominated by the Applicant.

When the application has been approved, an Applicant for Signatory status as a Facilitator is required to provide a signed statement of commitment as a condition of becoming a Signatory.

A Facilitator, upon becoming a Signatory, is required to meet the following commitments to the FluoroCycle scheme:

- Promote the FluoroCycle scheme and lamp recycling to our clients.
- Adhere to the FluoroCycle Guidelines and Guide to FluoroCycle Branding.
- Provide induction and training of staff necessary to ensure adherence to this commitment.
- Cooperate with random and/or risk-based audits or surveys.
- Submit an Annual Statement of Compliance and updated Action Plan each year.

In addition, each Category of Facilitator is required to fulfil the commitments specified below:

Category	Commitments
Collectors	<ul style="list-style-type: none"> - Encourage customers and potential customers to take appropriate action to become Signatories to the scheme. - Liaise with the Administrator on the verification of information provided by Applicants as to recycling action being taken. - For the purposes of reporting on the performance of FluoroCycle, provide the following information to the Administrator: <ul style="list-style-type: none"> o the number of clients who are Signatories, and o the total amount of waste mercury-containing lamps received from clients who are Signatories. - Treat information relating to Applicants and Signatories, and designated by them as confidential, that is received from, and provided to, the Administrator as private and confidential.
Contractors	<ul style="list-style-type: none"> - Encourage clients to include a requirement in relevant contracts for the recycling of waste mercury-containing lamps, thereby assisting clients to become eligible as a Signatory of FluoroCycle. - Where a contract requires recycling, ensure that all waste mercury-containing lamps generated through relamping are recycled.
Government	<ul style="list-style-type: none"> - Encourage establishment and implementation of a policy to recycle waste mercury-containing lamps generated in government-owned or -leased buildings and street or road lighting. - Contribute to the Outreach Strategy by providing information and encouraging other agencies to establish and implement policies to recycle waste mercury-containing lamps.

	<ul style="list-style-type: none"> - Contribute to the Outreach Strategy by providing information or resources to encourage organisations and businesses in relevant networks to recycle mercury-containing lamps and to become Signatories to FluoroCycle.
Media partners	Make a significant contribution to the promotion of the scheme.
Peak bodies	Encourage members to take appropriate action to become Signatories to the scheme.
Recycling companies	<ul style="list-style-type: none"> - Encourage customers and potential customers to take appropriate action to become Signatories to the scheme. - Operate in compliance with licence conditions. - Recycle all collected mercury-containing lamps and do not dispose of any such lamps to landfill. - To the extent that it is practical and cost effective, ensure that all materials recovered from recycled mercury-containing lamps are reused. - Liaise with the Administrator on the verification of information provided by Applicants as to recycling action being taken. - For the purposes of reporting on the performance of FluoroCycle, provide the following information to the Administrator: <ul style="list-style-type: none"> o the number of clients who are Signatories o the total amount of waste mercury-containing lamps received from clients who are Signatories, and o the total amount of mercury-containing lamps processed to allow the calculation of the national recycling rate. - Treat information relating to Applicants and Signatories, and designated by them as confidential, that is received from, and provided to, the Administrator as private and confidential.
Suppliers	Provide information about recycling to customers in accompanying documentation.
Trainers	Provide relevant training that promotes the objective of FluoroCycle or ensure all relevant employees receive such training.
Advocates	Actively promote the scheme to other businesses and organisations.

Different roles within an organisation

The individual elements of an organisation such as a bank, supermarket chain, mining company or government portfolio can be either a Commercial User or Facilitator, or both.

For example, a central office undertakes a Facilitator role when it establishes a policy for the organisation as a whole to recycle its waste mercury-containing lamps **and** takes steps to ensure that its business units take appropriate action to implement the policy. Examples of business units are the branches of a bank, retail outlets, mines and entities in a government portfolio.

When the business units take action to recycle their waste mercury-containing lamps, they are undertaking the role of a Commercial User. An individual business unit can apply for recognition as a Signatory to FluoroCycle. Even if an organisation does not have such a policy in place, an individual business unit can apply to become a Signatory if it is eligible.

B. SECTIONS THAT APPLY TO AUDIT AND COMPLIANCE

2.4 Revocation of Signatory status

The FluoroCycle Governance Committee, acting reasonably, may revoke Signatory status giving 30 calendar days notice, where a Signatory has:

- materially breached these Guidelines or the Signatory Guide to FluoroCycle Branding
- failed to self certify as required by these Guidelines, or
- come under one of the forms of external administration referred to in Chapter 5 of the *Corporations Act 2001* (Cth) or equivalent provisions in legislation of the States and Territories pertaining to incorporated associations or in the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* (Cth).

4.4 Verification and audit

Verification

Verification is carried out when the Administrator assesses an application for Signatory status as a Commercial User. The application must provide the details of the collector engaged to collect and recycle the waste mercury-containing lamps from the Applicant's business. The Administrator will contact the collector to verify the information provided in the application.

Thereafter, on a regular basis, the Administrator will liaise with Service Providers⁶ to ensure that the arrangements for collection and recycling of waste mercury-containing lamps are still in place. If a Service Provider advises that a Signatory is no longer a customer, the Administrator will contact the Signatory to seek an explanation. If the explanation is not satisfactory, then the Signatory status and benefits may be revoked by the FluoroCycle Governance Committee.

⁶ Service Providers are Collectors and Recyclers that are Signatories to the scheme.

To ensure that information about Signatories that is held by the Administrator, and the content of the website listing, remain current, Signatories should inform the Administrator of any changes at the earliest opportunity.

If a Commercial User changes Service Provider, then the Administrator should be advised of this at the earliest opportunity.

Audits

As one of their commitments, Signatories are required to cooperate with audits that will be undertaken in reasonable business hours and after reasonable notice.

The Administrator may undertake random or risk based audits of the activities of Signatories to ensure compliance with commitments to FluoroCycle. This means that, in any one year, a subset of Signatories are likely to be audited. An audit also includes an assessment of adherence with these Guidelines and the Signatory Guide to FluoroCycle Branding.

In the case of a Facilitator, an audit includes an assessment of the steps taken to implement the Facilitator's Action Plan and a visual inspection of evidence that FluoroCycle has been promoted adequately, eg through publications or reports.

A Signatory who fails to cooperate with an audit will be asked to explain why their Signatory status should not be revoked. An explanation which is either insufficient or inappropriate will result in action that may include revocation of the Signatory status. (See **Section 2.4.**)

Confidentiality and privacy

The Administrator has measures in place to protect the privacy of Applicants and Signatories and to maintain the confidentiality of information obtained through the processes of verification and audit.

APPROACH TO COMMUNICATIONS AND MEDIA FOR FLUOROCYCLE AUDIT AND COMPLIANCE

1. Background

As a voluntary scheme, the success of FluoroCycle relies on maintaining its credibility and integrity through sound audit and compliance. The approach set out below has a particular focus on the audit and compliance component of FluoroCycle, providing the basis for communications about these activities and any media interest that may arise.

This approach sets out the basis for general communications, and for responses to any media interest, in relation to FluoroCycle audit and compliance activities. In particular, the approach focuses on:

- the promotion of messages about compliance
- the management of information on audit and compliance that is made publicly available, and
- the handling of media enquiries.

The parties that are most relevant to this policy and its implementation are:

- Lighting Council Australia as the FluoroCycle Administrator
- the FluoroCycle auditors
- the Signatories to FluoroCycle.

In broad terms, there are two contexts in which communications on audit and compliance issues take place:

- *Proactively*, through planned information campaigns designed to send particular messages through the FluoroCycle website or emails to Signatories and/or applicants.
- *Reactively*, where an issue has been identified publicly through the media.

1.1 Protection of confidentiality and privacy

A requirement of the *FluoroCycle Guidelines* is that the details of Signatories that are the subject of audit and compliance activities remain confidential and the privacy of individuals is protected.

It should be recognised that when Signatory status is revoked, the Signatory's details are removed from the FluoroCycle website and, indirectly, revocation can become public knowledge. The loss of Signatory status, eg for a Collector, can mean that business will be lost when customers that are Commercial Users under the scheme do not renew or enter into agreements for the disposal of mercury-containing lamps.

A decision to revoke Signatory status is a serious step that has implications for both the scheme and for the business or organisation losing that status.

2. Parties responsible for communications about audit and compliance activities

2.1 FluoroCycle Administrator

The Administrator handles the vast majority of communications about audit and compliance.

The Administrator provides general information about audit and compliance activities on the FluoroCycle website. The *Handbook for FluoroCycle Audit and Compliance* is also available on the website, including this approach to communications and media about audits and compliance.

The Administrator provides general information about upcoming audit activities on the website as well as information about the outcomes of audits, without naming the Signatories that have been audited. Reporting on the outcomes of audits is a valuable tool for sharing the lessons learnt and increasing the level of compliance.

The Administrator only provides information about decisions for which it is responsible and does not provide specific information about:

- any past or upcoming audit that would allow an audited Signatory to be identified, or
- the revocation of Signatory status as it applies to a specific business or organisation.

2.2 Auditors

FluoroCycle auditors can provide advice and education to Signatories as part of an audit undertaken on-site or as follow-up to either an on-site audit or a desktop audit of relevant documentation.

Auditors do not engage with the media. If approached by the media, auditors advise them that any queries should be directed to the Administrator and provide the contact details.

3. Key messages

The following key messages are provided as a starting point for responses to media interest. They can be modified to suit particular circumstances.

FluoroCycle

- FluoroCycle is a voluntary scheme that aims to increase the recycling of mercury-containing lamps. It targets commercial and public lighting which account for the majority of waste lamps.
- The success of FluoroCycle depends on Signatories meeting their commitments and doing the right thing by keeping mercury-containing lamps out of the environment.
- Audit and compliance activities give assurance that Signatories are meeting their commitments.

Compliance

- The FluoroCycle Administrator takes compliance issues very seriously. Audit and compliance have an important role in safeguarding the integrity and credibility of a voluntary scheme such as FluoroCycle.
- Where justified, Signatory status can be revoked when there is gross non-compliance.
- Businesses and organisations that are Signatories to the FluoroCycle scheme and fail to comply with their commitments to the scheme can have their Signatory status revoked.
- Revocation of Signatory status can have impacts on the reputation of a business or organisation and, in some instances, can impact on its commercial success.

Audits

- Audits are carried out as part of the FluoroCycle Administrator's compliance monitoring program. This involves auditing selected Signatories to the scheme to ensure that they meet the commitments they have made to FluoroCycle, as set out in the Guidelines.
- The FluoroCycle Administrator has ramped up its monitoring program to ensure Signatories are meeting their commitments and maintaining the integrity of the scheme.

Investigations

- The FluoroCycle Administrator conducts routine audit programs. The Administrator also investigates all allegations and complaints about a Signatory as a matter of procedure.
- The FluoroCycle Administrator takes allegations and complaints seriously.
- Audit and compliance activities are undertaken in accordance with agreed protocols.

Non-compliance/Revocation of Signatory status

- Where a Signatory is found to be non-compliant, the FluoroCycle Administrator can draw on a range of tools, ranging from education and remediation to compliance action that can result in the revocation of Signatory status. This can have a negative impact on the reputation and commercial success of a business or organisation that has signed up to FluoroCycle.
- Where the credibility of FluoroCycle is at risk, it is important to demonstrate that Signatory status can be revoked when there is severe non-compliance.
- A decision to revoke Signatory status is a serious step, for both the scheme and for the particular Signatory.
- The intention is to assure Signatories, and the broader community, that the FluoroCycle scheme is credible and that non-compliance will be dealt with.
- As revocation of Signatory status can have serious implications, it would be inappropriate to comment on details.

CHECKLIST FOR FLUOROCYCLE DOCUMENT AUDITS

Signatory		Audit identifier	
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SECTION 1: AUDIT DETAILS

Date advised of audit		Audit date	
Reason for audit	<input type="checkbox"/>	Identified in program for routine audit	
	<input type="checkbox"/>	Follow up of non-compliance	
	<input type="checkbox"/>	Acting on intelligence received	
	<input type="checkbox"/>	Other:	
Previous audit findings			
Unresolved issues			

SECTION 2: SIGNATORY DETAILS

Signatory type	<input type="checkbox"/>	Commercial User Type A	
		Sites:	
	<input type="checkbox"/>	Commercial User Type B	
		Sites:	
	<input type="checkbox"/>	Advocate	
	<input type="checkbox"/>	Collector	
	<input type="checkbox"/>	Contractor	
	<input type="checkbox"/>	Government	
	<input type="checkbox"/>	Media Partner	
	<input type="checkbox"/>	Peak Body	
	<input type="checkbox"/>	Recycling Company	
	<input type="checkbox"/>	Supplier	
<input type="checkbox"/>	Trainer		
Site address			
Postal address			
Contact details	Name		
	Position		
	Phone		
	Email		

SECTION 3: DOCUMENT ASSESSMENT

Commercial Users

Requirement	Assessment
<p>Have a requirement in relevant contracts for all waste mercury-containing lamps to be recycled.</p> <p><i>Reference: contract extracts, invoices, receipts, consignment notes, application – auditor to verify with service providers.</i></p>	
<p>Make necessary alterations to policies, processes and procedures.</p> <p><i>Reference: written procedures, flowcharts, policy documents, application, signatory commitment.</i></p>	
<p>Provide induction and training of staff.</p> <p><i>Reference: induction/training program extracts, induction/training certificates, training records, signatory commitment.</i></p>	
<p>Cooperate with surveys conducted by the Administrator.</p> <p><i>Reference: Administrator survey records.</i></p>	
<p>Cooperate with audits conducted by the Administrator.</p> <p><i>Reference: timeliness of response to requests for documents from Administrator.</i></p>	
<p>Provide accurate annual statements (first statement due 12 months from the date Signatory status awarded).</p> <p><i>Reference: annual statements submitted to Administrator.</i></p>	
<p>Maintain adequate OHS policies and practices that comply with relevant legislation, standards and guidelines for handling, collection and transport of mercury-containing lamps.</p> <p><i>Reference: OHS policies and procedures, application.</i></p>	
<p>Verification documents provided within 6 months of gaining Signatory status (Type B users only).</p> <p><i>Reference: documents provided to Administrator (contract extracts, invoices, receipts, consignment notes, induction/training program extracts, induction/training certificates, training records, OHS policies and procedures) – auditor to verify with service providers.</i></p>	

All Facilitators

Requirement	Assessment
<p>Provide information about FluoroCycle and promote the scheme to suppliers, customers or members, and potential suppliers, customers or members.</p> <p><i>Reference: action plan, promotional material, newsletters, stationery, website, articles.</i></p>	
<p>Make necessary alterations to policies, processes and procedures.</p> <p><i>Reference: written procedures, flowcharts, policy documents, application, signatory commitment.</i></p>	
<p>Provide induction and training of staff.</p> <p><i>Reference: induction/training program extracts, induction/training certificates, training records, signatory commitment.</i></p>	
<p>Perform the activities set out in the accepted Action Plan.</p> <p><i>Reference: action plan.</i></p>	
<p>Provide annual updates of the Action Plan.</p> <p><i>Reference: action plans submitted to Administrator.</i></p>	
<p>Cooperate with surveys conducted by the Administrator.</p> <p><i>Reference: Administrator survey records.</i></p>	
<p>Cooperate with audits conducted by the Administrator.</p> <p><i>Reference: timeliness of response to requests for documents from Administrator.</i></p>	
<p>Provide accurate annual statements (first statement due 12 months from the date Signatory status awarded).</p> <p><i>Reference: annual statement submitted to Administrator.</i></p>	

Advocates

Requirement	Assessment
<p>Actively promote FluoroCycle to other businesses and organisations.</p> <p><i>Reference: action plan, promotional material, newsletters, stationery, website, articles.</i></p>	

Collectors

Requirement	Assessment
Encourage customers and potential customers to take action to become Signatories. <i>Reference: action plan, promotional material, newsletters, stationery, website, articles.</i>	
Liaise with Administrator on the verification of information provided by Applicants as to recycling action being taken. <i>Reference: information provided to Administrator.</i>	
Provide annual reports to Administrator (number of clients who are Signatories, total amount of waste mercury-containing lamps received from clients who are Signatories). <i>Reference: Annual reports provided to Administrator.</i>	
Treat information (about Applicant and Signatories) provided to the Administrator as private and confidential. <i>Reference: action plan, contract extracts, procedures, flowcharts, policy documents.</i>	

Contractors

Requirement	Assessment
Encourage clients to include a requirement in relevant contracts for the recycling of waste mercury-containing lamps, thereby assisting them to become eligible as a Signatory of FluoroCycle. <i>Reference: action plan, promotional material, newsletters, stationery, website, articles.</i>	
Where a contract requires recycling, ensure all waste mercury-containing lamps generated through relamping are recycled. <i>Reference: action plan, contract extracts, procedures, flowcharts, policy documents, invoices, receipts, consignment notes.</i>	

Governments

Requirement	Assessment
Encourage establishment and implementation in relevant contracts for the recycling of waste mercury-containing lamps generated in government owned or leased buildings and street or road lighting.	

Requirement	Assessment
<i>Reference: action plan, contract extracts, promotional material, newsletters, stationery, website, articles.</i>	
Contribute to the Outreach Strategy by providing information and encouraging other agencies to establish and implement policies to recycle waste mercury-containing lamps. <i>Reference: action plan, promotional material, newsletters, stationery, website, articles.</i>	
Contribute to the Outreach Strategy by providing information or resources to encourage organisations and businesses in relevant networks to recycle waste mercury-containing lamps and to become Signatories to FluoroCycle. <i>Reference: action plan, promotional material, newsletters, stationery, website, articles.</i>	

Media Partners

Requirement	Assessment
Make a significant contribution to the promotion of FluoroCycle. <i>Reference: action plan, promotional material, newsletters, stationery, website, articles.</i>	

Peak Bodies

Requirement	Assessment
Encourage members to take appropriate action to become FluoroCycle Signatories. <i>Reference: action plan, promotional material, newsletters, stationery, website, articles.</i>	

Recycling Companies

Requirement	Assessment
Encourage clients to include a requirement in relevant contracts for the recycling of waste mercury-containing lamps, thereby assisting them to become eligible as a Signatory of FluoroCycle. <i>Reference: action plan, promotional material, newsletters, stationery, website, articles.</i>	
Operate in compliance with licence conditions.	

Requirement	Assessment
<i>Reference: action plan, procedures, flowcharts, policy documents.</i>	
Recycle all collected mercury-containing lamps, not disposing of any such lamps to landfill. <i>Reference: action plan, procedures, flowcharts, policy documents.</i>	
Where practical and cost effective, ensure that all materials recovered from recycled waste mercury-containing lamps are reused. <i>Reference: action plan, procedures, flowcharts, policy documents.</i>	
Provide annual reports to Administrator (number of clients who are Signatories, total amount of waste mercury-containing lamps received from clients who are Signatories, total amount of waste mercury-containing lamps processed). <i>Reference: Annual reports provided to Administrator.</i>	
Treat information (about Applicant and Signatories) provided to the Administrator as private and confidential. <i>Reference: action plan, contract extracts, procedures, flowcharts, policy documents.</i>	

Suppliers

Requirement	Assessment
Provide information about recycling to customers in accompanying documentation. <i>Reference: action plan, promotional material, newsletters, stationery, website, articles, flyers.</i>	

Trainers

Requirement	Assessment
Provide relevant training that promotes the objective of FluoroCycle or ensure all relevant employees receive such training. <i>Reference: action plan, training program extracts, training certificates, training records.</i>	

SECTION 4: FLUOROCYCLE LOGO USAGE

Stationery and Publications

Requirement	Assessment
<p>FluoroCycle logo used in printed material complies with the Signatory Guide to FluoroCycle Branding.</p> <p><i>Reference: promotional material, posters, banners, websites, electronic presentations, Appendix of the Signatory Guide to FluoroCycle Branding (Technical Specifications).</i></p>	

Logo Stickers

Requirement	Assessment
<p>FluoroCycle logo used on cardboard boxes, skips, or stillage dedicated to the collection and/or transportation of waste mercury-containing lamps, internal signage, or external signage on walls, equipment, vehicles and trailers complies with the Signatory Guide to FluoroCycle Branding.</p> <p><i>Reference: photos of logo stickers in use, Appendix of the Signatory Guide to FluoroCycle Branding (Technical Specifications).</i></p>	

Logo Compliance

Requirement	Assessment
<p>FluoroCycle logo complies with the technical specifications for use of the FluoroCycle Brandmark.</p> <p><i>Reference: Appendix of the Signatory Guide to FluoroCycle Branding (Technical Specifications).</i></p>	

SECTION 5: DOCUMENT AUDIT FINDINGS

Non-compliances

Reference material	Finding

Observations

Reference material	Finding

Overview of Document Audit Findings

	Fully compliant
	A = non-compliant at a low level
	B = non-compliant at a medium level
	C = non-compliant at a serious level
	D = non-compliant at a gross level

SECTION 6: AUDIT ENDORSEMENT

Auditor		Date	
Signature			

Administrator		Date	
Signature			

CHECKLIST FOR FLUOROCYCLE ON-SITE AUDITS

Signatory		Audit identifier	
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SECTION 1: AUDIT DETAILS

Date advised of audit		Audit date	
Reason for audit	<input type="checkbox"/>	Identified in program for routine audit	
	<input type="checkbox"/>	Follow up of non-compliance	
	<input type="checkbox"/>	Acting on intelligence received	
	<input type="checkbox"/>	Other:	
Previous audit findings			
Unresolved issues			

SECTION 2: SIGNATORY DETAILS

Signatory type	<input type="checkbox"/>	Commercial User Type A	
	Sites:		
	<input type="checkbox"/>	Commercial User Type B	
	Sites:		
	<input type="checkbox"/>	Advocate	
	<input type="checkbox"/>	Collector	
	<input type="checkbox"/>	Contractor	
	<input type="checkbox"/>	Government	
	<input type="checkbox"/>	Media Partner	
	<input type="checkbox"/>	Peak Body	
	<input type="checkbox"/>	Recycling Company	
	<input type="checkbox"/>	Supplier	
	<input type="checkbox"/>	Trainer	
Site address			
Postal address			
Contact details	Name		
	Position		
	Phone		
	Email		
Site access details			

SECTION 3: ON-SITE ASSESSMENT

Commercial Users

Requirement	Assessment
<p>Policies, processes and procedures related to the collection and disposal of waste mercury-containing lamps are followed.</p> <p><i>Actions: observe procedures for collection and disposal of lamps, take photographs if applicable, interview staff involved in the collection and disposal of waste mercury-containing lamps.</i></p>	
<p>Staff receive appropriate induction and training.</p> <p><i>Actions: interview staff involved in the collection and disposal of waste mercury-containing lamps.</i></p>	
<p>The signatory cooperates with audits conducted by the Administrator.</p> <p><i>Actions: assess cooperation of Signatory during audit, assess cooperation of Signatory prior to audit (feedback from Administrator).</i></p>	
<p>The Signatory maintains adequate OHS policies and practices; which comply with relevant legislation, standards and guidelines for handling, collection and transport of mercury-containing lamps.</p> <p><i>Actions: assess adequacy of OHS policies and practices, take photographs if applicable.</i></p>	

All Facilitators

Requirement	Assessment
<p>Policies, processes and procedures related to the collection and disposal of waste mercury-containing lamps are followed.</p> <p><i>Actions: observe procedures for collection and disposal of lamps, take photographs if applicable, interview staff involved in the collection and disposal of waste mercury-containing lamps.</i></p>	
<p>Staff receive appropriate induction and training.</p> <p><i>Actions: interview staff involved in the collection and disposal of waste mercury-containing lamps.</i></p>	
<p>The signatory cooperates with audits conducted by the Administrator.</p> <p><i>Actions: assess cooperation of Signatory during audit, assess cooperation of Signatory prior to audit (feedback from Administrator).</i></p>	

Collectors

Requirement	Assessment
<p>The Signatory has appropriate arrangements in place to treat information (about Applicant and Signatories) provided to the Administrator as private and confidential.</p> <p><i>Actions: interview staff involved in providing information to Administrator, observe process.</i></p>	

Contractors

Requirement	Assessment
<p>All waste mercury-containing lamps generated through relamping are recycled (where required by contract).</p> <p><i>Actions: observe procedures for collection and disposal of lamps (where required by contract), interview staff involved in relamping.</i></p>	

Recycling Companies

Requirement	Assessment
<p>Operate in compliance with licence conditions.</p> <p><i>Actions: observe procedures for recycling of lamps, take photographs if applicable.</i></p>	
<p>All collected mercury-containing lamps are recycled, not disposing of any such lamps to landfill.</p>	

Requirement	Assessment
<p><i>Actions: observe procedures for recycling of lamps, take photographs if applicable, interview staff involved in the recycling of waste mercury-containing lamps.</i></p>	
<p>All materials recovered from recycled waste mercury-containing lamps are reused (where practical and cost effective).</p> <p><i>Actions: observe procedures for recycling of lamps, take photographs if applicable.</i></p>	
<p>The Signatory has appropriate arrangements in place to treat information (about Applicant and Signatories) provided to the Administrator as private and confidential.</p> <p><i>Actions: interview staff involved in providing information to Administrator, observe process.</i></p>	

SECTION 4: FLUOROCYCLE LOGO USAGE

Stationery and Publications

Requirement	Assessment
FluoroCycle logo used in printed material is consistent with the spirit and objectives of the FluoroCycle scheme. <i>Actions: observe and photograph promotional material, posters, banners, websites, electronic presentations.</i>	

Logo Stickers

Requirement	Assessment
Use of the FluoroCycle logo on cardboard boxes, skips, or stillage dedicated to the collection and/or transportation of waste mercury-containing lamps, internal signage, or external signage on walls, equipment, vehicles and trailers is consistent with the spirit and objectives of the FluoroCycle scheme. <i>Actions: observe and photograph logo stickers in use.</i>	

Logo Compliance

Requirement	Assessment
FluoroCycle logo complies with the technical specifications for use of the FluoroCycle Brandmark. <i>Actions: refer to the Appendix of the Signatory Guide to FluoroCycle Branding (Technical Specifications).</i>	

SECTION 5: ON-SITE AUDIT FINDINGS

Non-compliances

Reference material	Finding

Observations

Reference material	Finding

Overview of On-site Audit Findings

	Fully compliant
	A = non-compliant at a low level
	B = non-compliant at a medium level
	C = non-compliant at a serious level
	D = non-compliant at a gross level

SECTION 6: AUDIT ENDORSEMENT

Auditor		Date	
Signature			

Administrator		Date	
Signature			

FLUOROCYCLE COMPLIANCE INCIDENT REPORT

Time:

Alleged offender

Name of business or organisation:		Phone:	
Address:			
Location of incident:			
	State:	Post code:	
Other (email, fax, etc.)			
Date of incident:			

Full details of report / information received

(Attach additional pages if required)

<p>Suggested questions:</p> <p>What is the allegation? What happened? Who else knows of the incident?</p> <p>Has the incident been reported to anyone else? Details?</p> <p>Do you have any documentation relevant to the incident?</p>

Informant (the informant can be anonymous if necessary)

Name		Phone:	
Address:	<p style="text-align: right;">State: Post code:</p>		
Other (email, fax, etc.)			
Assurance of confidentiality given (Y/N)			

Received By:	
Name:	
Signature:	
Date:	

Administrator	
Recommendation:	
Name:	
Signature	
Date:	

Administrative Officer	
Entered in database	
Signature:	
Date:	

STANDARD RESPONSE TO AN ALLEGATION

Dear XXX,

Thank you for your letter/email/phone call of XXX.

Lighting Council Australia is the Administrator for the FluoroCycle scheme. The objective of the scheme is to reduce the amount of mercury entering the environment from waste mercury-containing lamps by continuously increasing the recycling of lamps.

Signatories to the scheme are required to meet the commitments they have made, as set out in the *FluoroCycle Guidelines*.

The Administrator takes steps, including audits, to ensure compliance with the Guidelines. Where Signatories are found to be non-compliant, they are given the opportunity to address the non-compliance and failure to do so can lead to revocation of Signatory status.

The *Handbook for FluoroCycle Audit and Compliance* provides information on the conduct of audits and how non-compliance is addressed. The publication is available at www.fluorocycle.org.au

The Administrator treats allegations seriously. The information you have provided will be used to inform decisions about audit and compliance activities carried out in the context of FluoroCycle. Unfortunately, it will not be possible to advise you of the outcomes of any audit undertaken as the result of the information you have provided. This is because the outcomes of all audits are treated as confidential.

Yours sincerely