

## Part A – Tires

### Purpose

This part of the Registry Procedure is incorporated by reference into O. Reg. 225/18 (*Tires*) made under the *Resource Recovery and Circular Economy Act, 2016*, referred to as the Tires Regulation after this. The Procedure establishes requirements on a producer to hire an independent auditor in relation to:

- a) The number and calculated weight of tires supplied, or provided on a new vehicle supplied by a producer, for an applicable year; and
- b) The practices and procedures that a producer has implemented to comply with its responsibilities related to the management of tires collected in an applicable year.

### Audit Procedure

#### a) Supply Data

Where the Tires Regulation requires a producer to provide the number and calculated weight of tires supplied, or provided on a new vehicle, supported by an audit report by an independent auditor, the auditor must provide an opinion on the accuracy of such data. In reaching an opinion, the auditor is expected to:

- Assess and document the reasonableness of the producer's methodology for determining the number and calculated weight of tires supplied or provided on a vehicle supplied into Ontario in the applicable year.
- Obtain and review supporting evidence as required.

#### b) Management of Tires

Where the Tires Regulation requires a producer to cause an audit to be undertaken by an independent auditor of the practices and procedures implemented with respect to the management of tires collected in the applicable year, the auditor must provide an opinion on the accuracy of the reported data. In reaching an opinion, the auditor is expected to:

- Assess and document the reasonableness of the tire producer's methodology to develop the reported data that is required to be prepared and submitted by the producer to the Authority, as set out in subsection 26 (3) of the Tires Regulation.
- Obtain and review supporting evidence as required.

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