

# DPA

DANSK  
PRODUCENT  
ANSVAR

# Guide to digital auditor and management statement

Dansk Producentansvar, January 2024

DPA is short for Dansk Producentansvar (Danish Producer Responsibility). DPA oversees administrative tasks associated with the rules on producer responsibility under the Danish environmental law regarding waste from electrical and electronic equipment, end-of-life batteries and accumulators, and end-of-life vehicles.

The producer responsibility for these waste types has authority in the Danish Environmental Protection Act. This Act translates into three Statutory Orders for the different waste types: the WEEE Order, the Battery Order, and the End-of-life Vehicles Order (the current statutory texts can be found on [www.producentansvar.dk](http://www.producentansvar.dk)).

The Danish Statutory Orders take offset in three EU directives for the same waste types: the so-called WEEE Directive, the Batteries Directive, and the ELV Directive. Also, these directives with exact titles and dates can be found on [www./producentansvar.dk](http://www./producentansvar.dk).

Producer responsibility rests on the principle that each producer or importer assumes responsibility for collection and management of WEEE, waste batteries, and end-of-life vehicles to the effect that products becoming waste are managed in an environmentally correct manner, with the highest possible utilisation of resources contained in such products.

Producers and importers are in the following referred to as producers as the rules applying to both types are the same.

In general, the following abbreviations are used: WEEE for waste electrical and electronic equipment, BAT for batteries and accumulators, ELV for end-of-life vehicles and FTT for filters for tobacco products.

# Content

Criteria for preparation of an auditor or a management statement .....	3
Deadline for submission of an auditor or a management statement .....	3
Standard for an auditor statement .....	4
Purpose of auditor statement .....	4
Reporting in kilograms .....	4
DPA's use of reported data .....	4
Reporting to the Danish Environmental Protection Agency and the EU Commission.....	4
Calculation of the allocation scheme .....	5
Calculation of fee to DPA .....	5
How to access our register.....	5
<b>How to get access to the producer register for Danish and foreign companies</b> .....	5
Practical guide for performing a digital auditor's statement.....	6
Start an auditor or a management statement.....	8
Working with auditor statements .....	11
Auditor statement.....	11
How and to whom the statement is submitted.....	13

## Criteria for preparation of an auditor or a management statement

Producers and importers placing as the first level of the distribution chain electrical and electronic equipment on the market in Denmark are generally covered by the environmental legislation regarding producer responsibility if the products of the company are dependent on electric currents or an electromagnetic field in order to work properly or generate, transfer and measure such currents and fields<sup>1</sup>. The producer responsibility means that the company must register with DPA in order to legally place products on the market in Denmark. This also applies to foreign companies established in another EU country that have registered for producer responsibility in Denmark through an authorised representative and to foreign non-EU companies.

In connection with the registration, the producer must state the category to which the equipment belongs and inform whether the equipment is used in private households or whether it is exclusively for professional use<sup>2</sup>.

In connection with the annual statutory reporting to DPA in the period 1 January to 31 March, the producer must report how many kilograms of electrical products or equipment have been placed on the Danish market in the previous year.

There is a statutory requirement that the reporting in certain cases must be authenticated by a state authorized or a registered public accountant or similar for foreign companies. The company must have its quantities placed on the market authenticated by a state authorized or registered public accountant if the annual turnover of electronic products exceeds DKK 1 million excl. VAT.

If a producer has an annual turnover not exceeding DKK 1 million excl. VAT, he may submit a management's statement and thereby omit the auditor statement of the report. An alternative option for exemption from auditor statement is when during the past two years a company complies with at least two of the following three criteria:

- ✓ A balance sheet not exceeding DKK 7 million
- ✓ A net turnover not exceeding DKK 14 million excl. VAT
- ✓ An average number of full-time staff during the financial year not exceeding 10

## Deadline for submission of an auditor or a management statement

If the producer is exempt from submission of an auditor statement and therefore must submit a management statement to authenticate the correctness of reported quantities, this statement must be submitted no later than 31 May. This applies regardless of the accounting year (accounting year follows the calendar year or accounting year other than the calendar year).

The auditor statement must reach DPA no later than five months after the end of the accounting year. This means that companies whose accounting year is the same as the calendar year must make sure to have an electronic auditor statement no later than 31 May.

Companies operating with an accounting year other than the calendar year must no later than 31 May state the date of the end of the accounting year in the current year, confirming on a preliminary basis the accuracy of

---

<sup>1</sup> To clarify whether equipment dependent on electric currents is subject to producer responsibility, see [www.producentansvar.dk](http://www.producentansvar.dk).

<sup>2</sup> The seven categories and definition of equipment destined for end-users in households or businesses can be found on [www.producentansvar.dk](http://www.producentansvar.dk)

reported quantities and stating the date of submission of the final auditor statement to DPA. The postponed auditor statement must be prepared electronically no later than five months after the end of the accounting year.

The auditor's tasks in connection with preparation of an auditor statement are the same in both cases, and both types of statements must observe the deadline (31 May or postponed date).

Attestations must be filled in electronically on [www.producentansvar.dk](http://www.producentansvar.dk).

## Standard for an auditor statement

In 2012, the Danish Environmental Protection Agency and FSR – the Institute of State Authorized Public Accountants in Denmark have established a standard, *'Standard for Statement submitted by auditors on electronics placed on the market for use in private households'*. The audit process has now been revised, partly due to amendments to the WEEE Order (business equipment and re-exported quantities are under an auditing duty as from the data year 2014). In addition, certain wordings have been amended further to proposals from the auditors in view of improving the understanding of the requested procedures.

**NOTE!** It is possible to have one person conduct the audit while another person signs the rules on powers of procuration of the audit firm.

The auditor statement has been established in compliance with the international standard *'RS 4400, Engagements to perform agreed-upon procedures regarding financial information'* and has been incorporated in the electronic auditor statement. In 2022, the template was updated in accordance with the revised ISRS 4400: Agreed upon procedures engagements.

## Purpose of auditor statement

The purpose of the auditor statement of data on equipment placed on the market is to secure the accuracy and thereby the quality of reported data. The quality is important since reported data form the basis for calculation and distribution of a number of costs and revenues among the producers. This distribution must be precise and fair to avoid distortion of competition among producers subject to producer responsibility. In addition, the EU Commission gets the reported data and uses them to establish whether the environmental objectives are met.

The auditor statements thereby contribute to ensuring that the economic implications of the law affect the producers as intended without distortion and securing that the monitoring of the efficiency of EU environmental legislation takes offset in a true and fair basis. Auditors in this connection act as the independent control body of the people.

### Reporting in kilograms

Specifically, for the producer, the legislation means that a kilogram of equipment placed on the market leads to the collection of a similar quantity of end-of-life equipment. Due to the contents of the equipment, i.e. valuable metals, the system may lead to actual revenues for the producer whereas the contents of substances of concern may entail costs. Thus, it is important that the quantity in kilograms is accurate and that the category the equipment is assigned to is correct.

## DPA's use of reported data

Data on quantities placed on the market are used in DPA for the following purposes:

### Reporting to the Danish Environmental Protection Agency and the EU Commission

Data on Denmark's performance under the producer responsibility must be reported to the EU Commission. These data are used to check whether Denmark as a whole complies with the requirements of the WEEE

Directive. This means, i.e. that the collection rate is calculated from the annual quantities of EEE placed on the market.

### **Calculation of the allocation scheme**

Every year DPA allocates producers of equipment for private households with a number of municipal collection points distributed over the country. Every year producers must provide collection equipment to these sites and pick up WEEE corresponding to the categories placed on the market. The quantity is calculated as a proportionate share of quantities placed on the market. Subsequently, producers must ensure environmentally correct resource recovery of collected WEEE.

### **Calculation of fee to DPA**

DPA is an independent not-for-profit organisation financed, among others, through fees paid by producers. The annual fee is calculated from reported quantities placed on the market, 2. part Practical guidance in completion of digital auditor statement and management statement.

References and screens in this part of the document may not be fully identical to what you actually see once logged on. Differences will generally be due to improvements of texts, flows and guidelines. In addition, some functions may be accessible also through other menus; this is not described in the following.

When completing an auditor statement, an auditor is electronically attached to the company, and he/she will go through a number of steps in the electronic auditor statement. Below are shown the steps the auditor must go through, and a detailed description is given in the following of the course and the assignments of the producer and the auditor.

## **How to access our register**

### **How to get access to the producer register for Danish and foreign companies**

1. **Foreign company:**

*Enter Username and Password. (Foreign companies are now logged in.)*

2. **Danish company:**

*Companies with a Danish CVR number should use their company's MitID Erhverv.*

*To get assigned rights to access the producer register, contact your company's NemLog-in administrator.*

### **How to do for the company's NemLog-in administrator:**

- Log onto [MitID Erhverv](#)
- Find the relevant staff member of your company and select 'Edit user'
- Select 'Give rights' under the section Rights
- Find category: 'Environment and agriculture'
- Tick 'Producer responsibility W/E/B/F: Company'
- Select 'Give rights'

The staff member can now access the producer register through the DPA login page and MitID on the left-hand side of the page.

## Adgang til Producentansvar for elektronik, batterier og biler

### Vælg højre eller venstre login metode:

1. VENSTRE adgang: Danske virksomheder og kommuner eller virksomheder med dansk NemLog-in (MitID)
2. HØJRE adgang: Udenlandske virksomheder (EU eller udenfor EU) som ikke har NemLog-in

### Dansk MitID bruger?

Kontakt første gang jeres NemLog-administrator i virksomheden (eller kommunen), da denne skal give jeres MitID erhvervsrettigheder specielt til DPA-producentansvarsregister. Vis venligst denne side til jeres administrator.

#### Adgang med NemLog-in (MitID Erhverv)

Login

#### KONTAKT først jeres NEMLog-in-administrator

Alle virksomheder eller kommuner med flere ansatte skal udnævne mindst én administrator til NemLog-in, og for bla. at sikre den enkelte medarbejder de relevante MitID erhvervsrettigheder. Når i anvender offentlige digitale tjenester bliver I bedt om at logge ind via en NemLogin-løsning. Nu erstatter MitID Erhverv den tidligere NemID medarbejder signatur, så når i fremover skal administrere brugere, tildele rettigheder og give fuldmagter, sker det i én og samme løsning.

#### MitID Erhverv og rettigheder til DPA.

Generelt om MitID og administrators tildeling af rettigheder: <https://mitid-erhverv.dk/support/>

Specifikt for DPA: Se hvordan du som administrator finder DPA i MitID's [rettighedskompleks](#)

#### Username

Username

#### Password

Password

☐ Remember my login

[Forgot your password?](#)

Login

All companies outside Denmark without a Danish VAT.nr (CVR.no) must log on using login and password.

## Practical guide for performing a digital auditor's statement

References and screenshots in this section of the document may not be 100% identical to the actual experience when logged in. Differences are often due to improvements in text, flow, and instructions.

When performing an auditor's statement, an auditor is electronically associated with the company, and then goes through a series of steps in the electronic auditor's statement. Below are the steps that the auditor needs

to respond to, and the following describes the process for the producer's and auditor's tasks in detail

Statement for producer:

<input checked="" type="checkbox"/> 1. Auditor	Expand ▾
<input checked="" type="checkbox"/> 2. Quantities placed on the market	Expand ▾
<input checked="" type="checkbox"/> 3. Re-exported quantities	Expand ▾
<input checked="" type="checkbox"/> 4. Are the products subject to producer responsibility?	Expand ▾
<input checked="" type="checkbox"/> 5. Control of products subject to producer responsibility	Expand ▾
<input checked="" type="checkbox"/> 6. Are the products categorized correctly?	Expand ▾
<input checked="" type="checkbox"/> 7. Control of product categorization	Expand ▾
<input checked="" type="checkbox"/> 8. Are the products assigned to the correct end user?	Expand ▾
<input checked="" type="checkbox"/> 9. Control of product assignment to end user	Expand ▾
<input checked="" type="checkbox"/> 10.	Expand ▾
<input checked="" type="checkbox"/> 11. Control of unit weights	Expand ▾
<input checked="" type="checkbox"/> 12. Previous year's reporting of marketed	Expand ▾
<input checked="" type="checkbox"/> 13. Previous year's reporting of re-exported quantities	Expand ▾

Sign

# Start an auditor or a management statement

The producer logs on to “my space” and selects the menu Statements’ - and Create Auditor/Management statement.

## Statements

### Reporting Statement

All producers must each year certify that the registered company information is up-to-date and this year's quantity reporting is correct.

### Auditor and Management Statements

Producers who market electronic products (WEEE) must also validate their reporting of marketed quantities by an approved auditor or by the management of the company. When you click the 'Create Auditor / Management statement' button, you will be guided to choose the right statement. Read more about [Auditor's Attestation or Management's Statements](#).

2019

2018

2017

2016

2015

#### Reporting Statement

Type	Status			Created	Progress	Actions
Ingen data						

Create reporting statement

#### Auditor and Management Statement

Type	Status	Auditor company	Contact	Created	Progress	Actions
Ingen data						

Create Auditor / Management statement

NOTE! Access to the statements will not be open until quantities placed on the market have been reported by the producer or his collective scheme.

Through a few questions, the producer is guided to the type of statement that applies to the company. See below.

Has the company an annual turnover on the Danish market not exceeding DKK 1 million in electrical equipment subject to producer responsibility?

☐ Yes

☒ No

Has the company, the previous 2 years, had a balance sheet not exceeding DKK 7 million?

☐ Yes

☒ No

Has the company, the previous 2 years, had a total net turnover not exceeding DKK 14 million excl. VAT?

☐ Yes

☒ No

Has the company, the previous 2 years, had an average number of full-time staff during the financial year not exceeding 10?

☐ Yes

☒ No

Does the company's financial year follow the calendar year?

☒ Yes

☐ No



(In section Criteria for preparation of an auditor or a management statement, a detailed description of the two types of statements and associated requirements is given).

In this case 'Auditor statement' appears.

**Based on your answers, the following statement should be used:**

**Auditor attestation**

Auditor name (name of person)

Auditor email

Auditor country

Denmark

▼

VAT number (for auditor company)

Note that the selected auditor will get access to all data reported by the company to DPA-System.

By clicking Invite the system generates a username and a password which are sent to the selected auditor and gives access to data reported by the company for 2019.

The access is only related to the company's reporting to DPA-System and can only be used by the auditor until he has completed the auditor's attestation. The deadline for attestation by the auditor is 31/5.

Invite

**The fields shall be filled in with information about the auditor. Click Invite.**

Upon invitation of the auditor an email is submitted to this auditor with a request to carry out the audit.

## Auditor receives the invitation

The auditor will receive one of the three following types of invitations:

- The audit firm with a CVR number is not already created:  
The auditor is guided in creating company and login with MitID Erhverv. Contact the company's NemLog-in administrator and get assigned rights to access the producer register. Subsequently, the invitation from the producer can be accepted.
- The audit firm is already created, but the user is not created:  
The auditor user is guided in creating a personal login. Contact the company's NemLog-in administrator and get assigned rights to access the producer register. Subsequently, the invitation from the producer can be accepted.
- The audit firm and auditor user are already created:  
The invitation from the producer can be accepted.

The following example shows an invitation for which the audit firm is created, but not the user.

## Email for auditor

Kære [REDACTED]

Du er inviteret af producent/importør [REDACTED] med CVR-nr. [REDACTED] til at revisorattestere virksomhedens årlige indberetning af elektriske og/eller elektroniske produkter i producentansvarsregistret.

**Sådan aktiverer du din adgang som revisor og accepterer invitationen:**

- 1: Klik her for at oprette dig som revisionsbruger: [Aktivér](#)
- 2: Bed din MitID Erhverv administrator om at tildele dig rettighederne til producentansvaret, og log herefter på i højre side af loginskærmen med dit MitID Erhverv.
3. Find producentens invitation under 'Producenter' - 'Producent anmodninger' og acceptér denne.
- 4: Når du har accepteret invitationen, kan du påbegynde erklæringen under 'Revisorerklæringer'.

Fristen for indsendelse af underskrevet revisorerklæring er:

- 31/5 ved valg af almindelig revisorerklæring
- eller
- fem måneder efter afslutningen af regnskabet ved forskudt regnskabsår

Læs mere om revisorerklæringer og producentansvaret på [www.producentansvar.dk](http://www.producentansvar.dk)

Med venlig hilsen

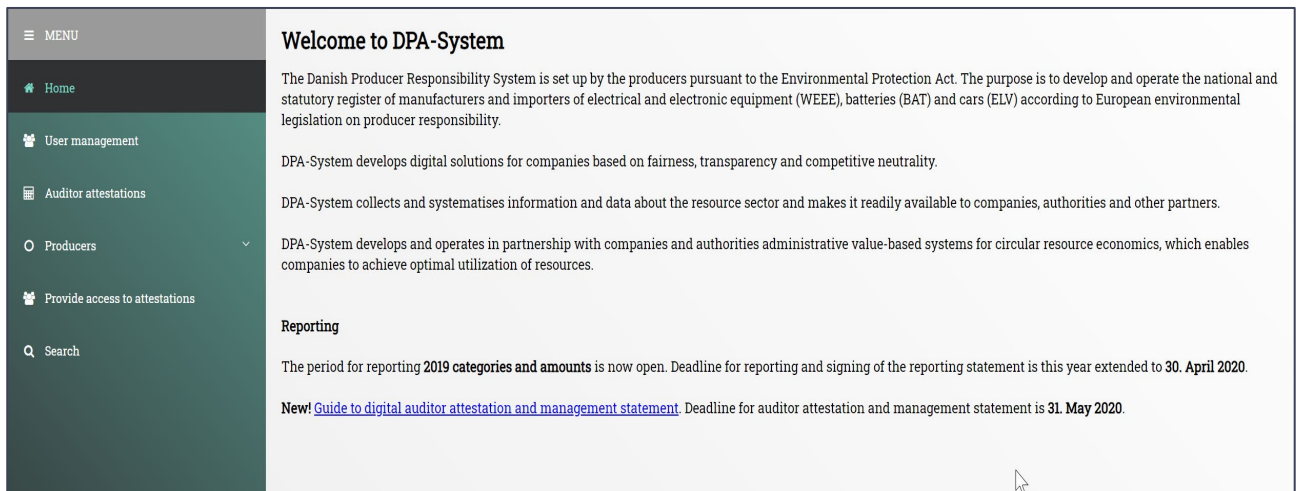
**DPA**

Dansk Producentansvar

*Translation in progress...*

# Working with auditor statements

Auditor's 'Menu' with access to the producer information.



Under Producers you find Producer requests that must be accepted. After this, they can be found under Auditor statements.

NOTE! It is possible to have one person conducting the audit while another person signs the rules on powers of procuration of the audit firm. If another auditor than the one invited by the producer is to work on a producer statement, the invited auditor must give access through the menu 'Give access to attestations'. If the other auditor does not appear in the menu, the company's NemLog-in administrator must give the respective auditor access rights to the producer register.

## Auditor statement

Select the menu 'Auditor statement' to start the audit process. Click the icon 'Edit attestations' to start.

The following screen appears: Click 'Expand' to fill in information.

The auditor statement.

<input checked="" type="checkbox"/> 1. Auditor	Expand ▼
<input checked="" type="checkbox"/> 2. Quantities placed on the market	Expand ▼
<input checked="" type="checkbox"/> 3. Re-exported quantities	Expand ▼
<input checked="" type="checkbox"/> 4. Are the products subject to producer responsibility?	Expand ▼
<input checked="" type="checkbox"/> 5. Control of products subject to producer responsibility	Expand ▼
<input checked="" type="checkbox"/> 6. Are the products categorized correctly?	Expand ▼
<input checked="" type="checkbox"/> 7. Control of product categorization	Expand ▼
<input checked="" type="checkbox"/> 8. Are the products assigned to the correct end user?	Expand ▼
<input checked="" type="checkbox"/> 9. Control of product assignment to end user	Expand ▼
<input checked="" type="checkbox"/> 10.	Expand ▼
<input checked="" type="checkbox"/> 11. Control of unit weights	Expand ▼
<input checked="" type="checkbox"/> 12. Previous year's reporting of marketed	Expand ▼
<input checked="" type="checkbox"/> 13. Previous year's reporting of re-exported quantities	Expand ▼
Sign	

#### \*Questions regarding routines

Here the auditor controls if the company has a written procedure ensuring an assessment of whether the company's products are subject to producer responsibility.

If there are no written procedures, this is seen as an indication that no systematic procedure is conducted to clarify whether the company deals in equipment covered by the legislation.

#### \*\*Questions regarding random checks

Here the auditor will control - in a random check - whether a selected number of the company's products/code numbers are correctly registered in the company's administrative systems. The selected products must make up 1% of the total number of products with a minimum of 5 to 10 and a maximum of 20. It is expected that the auditor checks according to a specific criterion to see to which extent the reported weight in kilograms is accurate. This means that random checks should be made for code numbers with the highest turnover and/or weight.

In case of deviations, it is assessed whether these deviations affect the quantity in kilograms placed on the market (deviation\*number of units sold) as registered with DPA. If there is a deviation, the auditor states what he believes should be the correct quantity further to the identified deviation.

Go through all items and finish with Sign of -Touch.

## **How and to whom the statement is submitted**

When the auditor signs the statement, it is saved in the register. Both the producer and the auditor will have access to the signed statement, which will be accessible no later than 24 hours after signing. However, already at the time of the auditor's signing, it is possible to see that the statement status is completed.

NOTE! If you wish to edit a completed statement, this is done by deleting the signed statement and start from scratch. If you do this or if you delete a statement in progress, the content cannot be retrieved. Before deleting, however, you may print the old statement to see what was entered in it.

Dansk Producentansvar, 2024

Vester Farimagsgade 3, 2.  
DK-1606 Copenhagen V, Denmark  
Tel: +45 3915 5161

E-mail: [info@producentansvar.dk](mailto:info@producentansvar.dk)

Web: [www.producentansvar.dk](http://www.producentansvar.dk)