Alberta recycling MANAGEMENT AUTHORITY

SINGLE-USE PRODUCTS, PACKAGING AND PAPER PRODUCTS (PPP) SUPPLY DATA VERIFICATION PROCEDURE

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October 14, 2026	01	Original Release
October 20, 2026	02	Clarified minimum sample size requirements in Table 1

Purpose & Scope

This Procedure sets out the methodology a Verifier must follow to verify a Producer's Single-Use Products, Packaging and Paper Products (PPP) supply reports, and the process by which a Producer or PRO confirms compliance with PPP Common Collection System (CCS) requirements, under the Authority's Extended Producer Responsibility Single-Use Products, Packaging and Paper Products Bylaws (the "**Bylaws**") and the *Extended Producer Responsibility Regulation*, Alta Reg 194/2022 (the "**EPR Regulation**").

It applies to all PPP Material Types - Paper, Rigid Plastic, Flexible Plastic, Metal, Glass and Biodegradable Plastics (Part A) and to PPP Collection System requirements (Part B).

Producers must report their supply of PPP Designated Material in accordance with the PPP Supply Report Requirements.

Key Terms

In this Procedure, the following terms have the meanings below. A defined term may be used in the singular, plural, past, or future tense, regardless of how it is defined here.

Term	Meaning
ACS	Alternative Collection System, that operates independently of the CCS as defined in the Alternative Collection Procedure.
Authority	The Alberta Recycling Management Authority, as designated by Section 2 of the EPR Regulation to be responsible for the administration and oversight of the matters described in the EPR Regulation.
Brand Holder	A person or organization that owns or licenses a Brand or otherwise has the right to market a product under that Brand.
Brand List	A complete list of the Brands that a Producer owns, licenses or otherwise has the right to market in Alberta.
CCS	Common Collection System, as defined in the Regulation.
EPR Regulation	The Extended Producer Responsibility Regulation, AR 194/2022, as amended or replaced from time to time.
Inspection	Has the same meaning as in Section 12.1 of the PPP Bylaws.
Material Type	Any of the types of PPP Designated Material set out in Schedule "A" under PPP Bylaws. Material Types covered by this document: Paper, Rigid Plastics, Flexible Plastics, Metal, Glass and Biodegradable Plastics.

PPP Bylaws	The Extended Producer Responsibility Single-Use Products, Packaging and Paper Products Bylaws for the Authority.
PPP Designated Material	Single-use products, packaging, packaging-like products, and paper products designated under sections 1 to – 11 and Part 1 of the Regulation and Part 1 of the EPR Regulation pursuant to section 13 of the EPR Regulation.
PPP Material Type Guide	Guidance published by the Authority on classifying specific products and packaging, as amended from time to time.
PRO	Producer Responsibility Organization means an organization appointed by a producer to act as an agent on behalf of the producer. A PRO is the operator of the CCS.
Producer	A person determined to be the producer of a PPP Designated Material under section 14 of the Regulation for the purposes of Part 1 of the EPR Regulation, and excluding persons listed under section 15 of the EPR Regulation.
Registered	With respect to a Producer, PRO, Processing Facility, or Community, registered with the Authority.
Reportable product	A product within PPP Material Type for which a Producer has a reporting obligation under the Bylaws. Examples are provided in the PPP Material Type Guide.
Supply	In relation to a designated material, means to manufacture, distribute, sell or otherwise transfer a PPP Designated Material in Alberta
Verifier	A qualified third-party professional or employee, accredited in accordance with the PPP Verification Procedure, who prepares a report confirming the accuracy of information submitted to the Authority.

A Producer's reported supply of PPP Designated Material must be verified by an accredited Verifier in accordance with Part A of this document. Producers participating in the CCS must also provide evidence of meeting PPP Collection System requirements set out in Part B of this document.

Approved Verifiers

A Verifier must be a qualified third-party professional or employee, who holds one of the following designations in good standing. The Verifier must not be the same individual who prepared, completed, or contributed to the preparation of the supply report being verified:

- Chartered Professional Accountant (CPA) in Canada

- Certified Public Accountant (CPA) in the United States of America
- Association of Chartered Certified Accountants (ACCA) Qualification
- Certified Internal Auditor (CIA)
- Certified Professional Bookkeeper (CPB) in Canada
- Registered Professional Accountant (RPA) in Canada
- A professional engineer licensed by the Association of Professional Engineers and Geoscientists of Alberta (APEGA)

"Verify" and "Verification" mean the Verifier's assessment of the data, supporting evidence, and methods used to prepare the Producer's supply report, including an opinion on their accuracy.

A Verifier is responsible for conducting independent and objective Verification, assessing the reasonableness of methodologies and reported data, reviewing supporting evidence, documenting findings and any exceptions identified, and issuing a Verification report with an opinion on the accuracy of the information and compliance with reporting requirements. The Verifier must include their name, designation, their professional association registration number and an independence statement in the Verification report. The Authority reserves the right to demand an external party to do the Verification.

Requirement to Verify

Producers must implement practices and procedures to comply with supply, collection, and material management requirements and must undertake Verification in accordance with this Procedure. Any data or records used to prepare, support, or substantiate the Producer's annual supply report must be Verified by a Verifier using the procedure set out in Part A. The Verifier's report must include an opinion on the accuracy of the reported data and the compliance of the supply report with the Authority's PPP Supply Report Requirements.

In reaching an opinion, the Verifier is expected to:

a) Assess and document the reasonableness of the Producer's methodology for developing/completing the data submitted to the Authority; and

b) Obtain and review supporting evidence.

Authority review of Verification

The Authority will notify Producers in advance when their supply report has been selected for Verification. In reviewing a Verification, the Authority may:

- **Review and acknowledge** the Verification;
- **Review and request** additional evidence and records to confirm the Verification,
- **Review and reject** the Verification, in whole or in part, and require the Producer or Verifier to redo the Verification, or require additional Verification procedures or a resubmission, if, in the Authority's sole discretion, the Verification does not sufficiently demonstrate compliance with the requirements of the Bylaws.

The Authority reserves the right to conduct an Inspection of the Producer's supply report data at any time.

Sampling and Sample Size Requirements

The sampling and size requirements in this section apply to all Verification activities under Part A where testing of a population is required. Sampling may be used to assess quantity of reportable products, product weights, allowable deductions, adjustments, source documentation, calculations, and other information relied upon in preparing the Producer's supply report.

Unless otherwise specified, Verifiers shall perform sampling using the minimum sample sizes set out in Table 1. The sample shall be selected randomly and be representative of the population being tested.

Table 1: Minimum Sample Size by Population Size

Population Size	Minimum Sample Size
1-10	All records
11-50	30 records
51-100	40 records
101-250	50 records
251 or more	60 records

Minimum Sample sizes are based on Population size, a 95% confidence level, a 0% expected deviation rate, and a 5% tolerable deviation rate.

Verification Report Requirements

The Verification Report must include, at minimum:

- The qualifications of the Verifier (see Approved Verifiers section);
- The reported weight of each applicable Material Type; and
- The results of applying the specific Verification steps in Part A to validate the reported units and weight, including any exceptions noted and Part B, to confirm participation in a Collection System.

There is no single prescribed format for the report. Verifiers may adapt headings and add information as needed. Appendix B provides a sample template for a Verifier. Where an external practitioner (e.g., a CPA firm) is engaged instead, they may follow their firm's own standard reporting format.

Note: Producers required to verify their Supply Reports will be notified by the Authority by November of each year. Verification Reports must be submitted through ARMA Connect by June 30 of the applicable calendar year.

PART A – Verifying PPP Supply Data

Without limitation, the report must address the following matters:

A1. Document responses to the following questions

a) How did the Producer determine the quantity of each reportable product, package, packaging component, or SKU supplied in Alberta during the reporting period, and what

evidence was reviewed to confirm the completeness and accuracy of the quantities reported?

b) How does the Producer determine which products are included in / excluded from the product supply report, and what evidence was reviewed to confirm that Material Types were assigned in accordance with the PPP Material Type Guide?

c) How are reportable products supplied into Alberta (e.g., e-commerce, imported, retail, wholesale, distributor, or direct sales channels), and what evidence was reviewed to confirm these supply channels?

d) How does the Producer distinguish, and track PPP Designated Materials supplied in Alberta from PPP Designated Materials supplied elsewhere in Canada?

e) What is the Producer's step-by-step process for preparing the PPP Designated Material supply report, including what systems or applications are used to track supply and how reports are used?

f) What methodology does the Producer use to determine the weight of each unit of Material Type supplied in Alberta?

g) Does the reported supply weight include any PPP Designated Materials reported on behalf of another Producer or Brand Holder? If so, what Brands and quantities are included, and what evidence was reviewed to confirm that an agreement or other documented authorization supports the reporting arrangement?

A2. Verify the accuracy of the quantity of each reportable product supplied

a) If actual units are used, verify they agree with the Producer's sales records; or

b) If calculated units are used:

- Verify the Alberta population against the most recent Statistics Canada official census;
- Verify the population of each province or territory where the Producer sells the Material Type against the most recent census;
- Verify that the Canada national sales amount used in the population formula equals the total number of units sold into Canada for each reported product within the applicable Material Type during the calendar year by reconciling the reported amount to supporting sales records;
- Recalculate the number of Alberta units supplied using the population formula referenced in the companion PPP Supply Report Requirements document; and

- Confirm the Producer maintains and can provide, on request, the list of supporting records.

A3. Verify the accuracy of weight of each reportable product supplied

a) For each Material Type supplied by the Producer, select the required number of reportable products for testing based on Table 1. For each selected reportable product, verify the reported unit weight by assessing the methodology used to determine the weight and reviewing the supporting records. Confirm that the methodology is reasonable, documented, and supported by sufficient verifiable evidence, and the reported unit weight is consistent with the supporting evidence, and that the methodology has been applied consistently.

b) Where a weight determined in a prior reporting year continues to be used, verify that the weight is from a source that is not older than three (3) years and the Producer has maintained evidence demonstrating that the reportable product material, design, composition, and packaging have not changed. Retain evidence of the testing performed and conclusions reached.

c) Where the Component Threshold Rule (PPP Supply Report Requirements document, Appendix A) was applied to determine a unit's Material Type, confirm the rule was applied correctly.

d) Confirm the Producer has retained supporting documentation for its methodology for applying the Component Threshold Rule.

e) The Verification report shall include, for each Material Type, the reportable products selected for testing, the reported unit weights reviewed, the methodology and supporting records assessed by the Verifier, and any findings or exceptions identified.

f) Confirm the Producer maintains a list of supporting records used to substantiate its reporting and can provide this information upon request.

A4. Verify Allowable Deductions

Document the Producer's methodology for identifying and calculating allowable deductions

Deduction = D1 + D2

D1-PPP Designated Material deposited into a receptacle at a location that is not a residential premise and where the related product was also used or consumed at that location (e.g., in-store, food court).

D2 - PPP Designated Material returned or collected from an eligible source at the time a related product was installed or delivered (e.g., packaging collected and managed by the installer or delivery company) as per the Single-Use Products, Packaging and Paper Products (PPP) Supply Report Requirements for Producers document.

a) Use Table 1 to determine the number of samples to review if applicable.
b) Assess and document the reasonableness of the portion used or consumed on-site (e.g., the sampling study or point-of-sale data relied on) and confirm it is applied consistently from period to period.

A5. Verify exclusions and adjustments

a) Review exclusions and adjustments made by the Producer in the reporting period (e.g., adjustments related to returns, duplicate records, inventory reconciliations, or products demonstrated to have been supplied outside Alberta).
b) Assess whether they are reasonable, adequately documented, consistently applied, and supported by evidence.
c) Confirm that the exclusions or adjustments do not result in an inappropriate reduction in reportable Alberta supply.

A6. Verify Calculation of Net Reportable Weight

a) Using the verified quantities, verified unit weights, allowable deductions, and any applicable exclusions or adjustments, recalculate the net reportable weight for the sample of reportable products selected for testing in accordance with the PPP Supply Report Requirements.
b) Verify that the recalculated net reportable weights agree with the Producer's supporting calculations and records used to prepare the Supply Report.
c) Investigate and document any variances identified between the recalculated amounts and the Producer's supporting calculations and records.

PART B – Confirming PPP Collection System Requirements

> ***Note on terminology***
>
> *Part B uses "Confirm"/"Confirmation" rather than "Verify"/"Verification." Confirming CCS participation means submitting evidence (agreements, signature pages) to the Authority. It is an administrative/evidentiary act a Producer or its PRO can perform as an agent. It is not the accredited third-party assessment defined in the Approved Verifiers section which requires independence from the reporting party and applies to Part A. A PRO may confirm CCS participation on a Producer's behalf without that raising the independence concerns that apply to accredited Verification of supply data.*

B1. Confirmation of Producer participation in a PPP CCS

A Producer must Confirm that it is participating in a CCS by:

a) Providing evidence that it has entered an agreement with a Registered PRO that is operating a CCS.

A Registered PRO may provide the Authority with this Confirmation on behalf of any Producer with which it has a collection services agreement, acting as the Producer's agent in submitting evidence. This does not require the PRO to meet the accredited third-party independence standard described in the Approved Verifiers section.

B2. Confirmation of alternative collection system

Where the Authority has authorized a Producer to operate an alternative collection system, the Producer shall Confirm that it is providing collection services in accordance with the alternative collection system requirements as approved by the Authority.

Appendix B - Sample PPP Verification Report Template

For use by a Verifier. Complete each bracketed step with your findings. Complete the PPP Verification Report Template, available on ARMA's website.

Producer Information	
Producer Name	
ARMA's Registration Number	
Reporting Year	

As a [describe Verifier's qualification], I have performed the following procedures using the Authority's PPP Supply Data Verification Procedure to assist [Producer name] in verifying its PPP supply data reporting to meet the compliance requirements.

Reported Weights

Provide the reported supply weights submitted to the Authority for each Material Type for the reporting period covered by this Verification.

Material Type	Weight (kg)	Reporting year
Paper	[ ]	[ ]
Rigid Plastic (excluding biodegradable plastics)	[ ]	[ ]
Flexible Plastic (excluding biodegradable plastics)	[ ]	[ ]
Metal	[ ]	[ ]
Glass	[ ]	[ ]
Biodegradable Plastics	[ ]	[ ]

SAMPLE

Results of Verification Steps

For the applicable steps, record the population, sample size selected (per Table 1), procedures applied, and result. Use the phrase "Exception noted" followed by a description for any variance found.

Step	Findings
A1 — Documented responses	[Summarize responses obtained and from whom, e.g., "Per discussion with [name, title] ..."]
A2 — Unit accuracy	[Sample population, sample size, method, result]
A3 — Weight accuracy (incl. Component Threshold Rule)	[Sample population, sample size, method, result]
A4 — Allowable Deductions (D1/D2)	[Methodology summary, estimation basis reviewed (if any), month tested, sample size, result]
A5 — exclusions and adjustments	[Population of adjustments, sample size, reasonableness assessment]
A6 — Net Reportable Weight	[Sample population, sample size, method, result]
B1–B2 — Collection system (if applicable)	[Evidence reviewed and conclusion]

Overall Opinion

Summarize your opinion on the accuracy of the data reported in the Producer's supply report and note any unresolved exceptions.

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Independence Statement

I declare that I am independent of the preparation and submission of the report subject to Verification. I have not prepared, completed, authored, or contributed to the development of the report, underlying calculations, data compilation, or supporting documentation. I have no actual, potential, or perceived conflict of interest that could impair my objectivity, impartiality, or professional judgment in conducting this Verification.

Sign-Off	
Name (please print)	
Signature	
Professional Designation	
Registration Number	
Contact Information	
Date Submitted	

Questions about this template or a Verification Report may be directed to epr@albertarecycling.ca

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