

Where is audit practice heading?

Heinz Böni and Roman Eppenberger

Many audit requirements have been expanded in recent years, making the audit processes longer and more laborious. The scope of the document review in the office has increased at the expense of the plant tour. The auditors agreed that they should go through the books on this. This is why the Swico/SENS Technical Commission held a closed meeting in mid-2020 and has made initial proposals.

The audit system, according to which Swico and SENS recycling partners are regularly reviewed based on technical and environmental requirements, has continuously developed over the last almost 30 years. Although the number of recycling companies to be audited – currently 18 direct recycling partners and 121 associated dismantling companies – has remained practically the same for years, the technical requirements have been continuously expanded. The audit scope increased in particular with the introduction of the SN EN 50625 standard, which was defined by Swico from 2017 and by SENS from 2019 as the technical basis for auditing. In some cases, this led to very long, extensive document reviews and obligations to provide evidence together with the plant management team, which significantly impaired the plant tour and thus the review of individual standard requirements on site. In numerous cases, this frustrated both the auditors and the audited companies.

The aim of the audit is to contribute towards the recycling systems' continuous improvement. This includes support in optimising operational processes and an assessment of resource efficiency when processing waste electrical and electronic equipment (WEEE). The latter focuses on the target substances of recycling: the most complete separation possible and environmentally friendly disposal of the pollutants contained in the devices, as well as a largely loss-free recovery of valuable secondary raw materials. With the auditors assessing the processes, the audits help to improve the state of the art in WEEE recycling.

What is changing?

Audit practice must be effective and efficient to meet these requirements. 'Effective' means 'doing the right thing' and 'efficient' means 'doing things right'. In an audit process, this is always a balancing act. Should documents primarily be checked to identify potential errors, weak spots or insufficient legal conformity? Or should the main focus be on operational practice to precisely identify what is perhaps well documented but inadequately implemented in practice? One thing is clear: an audit provides a very limited view of reality and the insight is limited to less than 0.5% of the annual working hours.

Against the backdrop of the still-unclear situation regarding the upcoming ORDEE revision, the Swico and SENS Technical Commission limited itself to making only small adjustments to the audit process for the time being. The key changes are that the document check should be performed long before the actual visit to the plant and some of the points should no longer be checked annually. This then allows for an extended tour of the plant. Further changes will be explored once the ORDEE situation has been clarified and no significant changes are made to the audit practice, e.g. by redefining the audit at national level. So there is a small revision due to the current change. It may not be a huge stride, but it is certainly a step in the right direction.

There have been some changes among the auditors:

Michael Gasser left the Swico audit team in late 2019. He will be replaced by Charles Marmy, who was introduced to auditing in 2020 and will work as an auditor starting in 2021. Stefanie Conrad joined the SENS audit team from Carbotech AG. During an initial phase, she will primarily be auditing dismantling plants. In addition, Erhard Hug permanently stepped back from his auditing activities as of late 2020. A special article has been dedicated to him (see page 46).



Balls of plastic stored on the Thévenaz Leduc S.A. premises until processing.