



Stewardship Ontario

Effective Date: January 1, 2014

## Administrative Fees Chargeable to Stewards

Who & What	Fee	Conditions & Comments
<b>Third Party Investigative Consultants retained by Stewardship Ontario – third party audit or review of steward reports and adjustments to those reports</b>	Actual + applicable taxes	<ul style="list-style-type: none"><li>• <b>Adjustments to Steward Reports (initiated by the steward):</b> Cost of reviews or audits for significant adjustments* arising from corrections to steward reports; these external reviews are arranged at the discretion of Stewardship Ontario (after its assessment of the request) and when required must occur prior to the processing of the requested adjustments.</li><li>• <b>Annual Reviews of Steward Reports (initiated by Stewardship Ontario) that result in Net Credits to Stewards:</b> If a Stewardship Ontario initiated review results in a net credit to the steward, the steward will reimburse Stewardship Ontario for the cost of the review (if the cost of the review exceeds the amount of the net credit, the steward will reimburse Stewardship Ontario for a portion of the cost of the review in the amount of the net credit); reviews that identify errors that result in significant adjustments* may require additional validation work at the expense of the steward if the steward wishes to secure a credit (the expectation is that the steward benefit would well exceed the cost of the validation work).</li><li>• <b>Annual Reviews of Steward Reports (Initiated by Stewardship Ontario) that result in Net Debits to Stewards:</b> If the review identifies one or more debit adjustments to the steward, and those adjustments are either not forthcoming from or adequately supported by the steward, the steward will reimburse Stewardship Ontario for the cost of a review to determine the correct adjustment amount(s)</li></ul>

\*Significant adjustments are typically those that result in net credit requests in excess of \$50,000, or at least 10% of the original invoice amount, cumulative (over any four or fewer contiguous quarters). This description of significant is provided as a guideline only; please note that each submission for an adjustment is assessed individually and may be subject to review. All adjustments must be well supported, carefully reviewed and properly approved prior to processing.



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<b>Stewardship Ontario Compliance Staff – Compliance &amp; Enforcement Activities</b>	\$105/hour + applicable taxes	To reimburse Stewardship Ontario for compliance staff resources engaged in <u>recurring</u> compliance issues with respect to a steward.  For example, for time spent: <ul style="list-style-type: none"><li>• Performing desktop reviews of reports or adjustments</li><li>• Processing an adjustment to a steward’s report if a past adjustment has occurred for the same report</li><li>• Participating in meetings</li><li>• Participating in phone calls and conference calls</li><li>• Writing letters</li><li>• Managing, monitoring and reporting on cases (case creation in ERP system, uploading of documents to case, status reports, etc.)</li></ul>
<b>Legal Counsel’s Support of Stewardship Ontario’s Compliance &amp; Enforcement Activities</b>	Actual + applicable taxes	Legal costs incurred due to a steward’s <u>willful</u> failure to comply with the Waste Diversion Act.* Costs may include review of legal correspondence, preparation of legal correspondence, consultation, conference calls, etc.  *only a registered steward may be invoiced for administrative fees; newly registered stewards may be invoiced for costs incurred prior to their registration to bring them into compliance if those costs stem from their failure to cooperate or willful lack of compliance.
<b>Ontario Ministry of the Environment and Climate Change Investigations &amp; Enforcement Branch Compliance &amp; Enforcement Activities</b>	Actual + applicable taxes	Costs incurred in association with compliance and enforcement work performed by the Ministry of the Environment and Climate Change’s Investigations & Enforcement Branch with respect to prospective or registered steward related compliance issues.*  *only a registered steward may be invoiced for administrative fees; newly registered stewards may be invoiced for costs incurred to bring them into compliance if those costs stem from their failure to cooperation or their willful lack of compliance.

Please contact [compliance@stewardshipontario.ca](mailto:compliance@stewardshipontario.ca) if you have questions about this policy. This policy may be updated from time to time.

Approved on December 12, 2014 by David Pearce, Managing Director, Stewardship Ontario: 