

## **2008-112 AUDIT SCOPE AND OBJECTIVES—E-Waste Recycling & Disposal**

The audit by the Bureau of State Audits will provide independently developed and verified information related to the state agencies' e-waste programs and would include, but not be limited to, the following:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Identify the roles of the various entities involved in developing regulations and setting policies and procedures for state agencies in implementing e-waste recycling and disposal programs.
3. Review and assess the statewide policies for handling e-waste to ensure they comply with laws and regulations. Determine how the appropriate entities oversee the program to ensure state agencies comply with such policies.
4. For a sample of state agencies, identify and assess the agency's policies and procedures regarding e-waste recycling and disposal to ensure they comply with laws, regulations, and statewide policies.
5. For each selected agency:
  - a. Determine whether the agency's practices comply with its policies and procedures.
  - b. Calculate the costs incurred and revenues generated from recycling and disposing of e-waste.
  - c. Review any contracts for recycling and disposing of e-waste and determine if the agency has evaluated the effectiveness of the contractor's performance.
  - d. Identify best practices with recycling and disposing of e-waste.
6. To the extent possible, estimate the amount of e-waste generated, recycled, and disposed of by the major state agencies.