



RAČUNSKO SODIŠČE
REPUBLIKE SLOVENIJE



Communiqué

of

**the President
of the Supreme Audit Office of the Slovak Republic**

and

**the President
of the Court of Audit of the Republic of Slovenia**

and

**the President
of the Supreme Audit Office, Czech Republic**

and

**the President
of the Austrian Court of Audit**

**on the Results of the Coordinated Audit of Air
and Ozone Layer Protection and Implementation
of Related International Agreements**

2008



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Preamble

The SAIs of the Slovak Republic, the Republic of Slovenia, the Czech Republic and Austria, concerned with the issues of air and ozone layer protection and the issues of climate change, submit these results of the Coordinated Audit of Air and Ozone Layer Protection and Implementation of Related International Agreements to the competent national and international authorities and institutions as well as to the general public.




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I.

Introduction

Air pollution has negative effects on human population and environment also beyond the borders of the countries producing pollution. In this regard, international cooperation is needed to tackle this problem. The Convention on Long-range Transboundary Air Pollution has been in force since 1984 and it has been a useful instrument for emission reduction. It focuses on reducing emissions of pollutants, taking into consideration technical and economic feasibility and the impact on the environment, with a view to reducing long-range transboundary air pollution. The Convention was followed up by eight protocols focusing on the monitoring and valuation of long-range transmission of pollutants, the reduction of emissions of sulfur and nitrogen oxides, volatile organic compounds, heavy metals and persistent organic pollutants. Protection of the ozone layer is not effective without common activities of all the countries that can contribute to its depletion. Ozone layer depletion has been reduced by the Montreal Protocol on Substances that Deplete the Ozone Layer and all its amendments. Climate change that can be caused by increasing emissions of greenhouse gases (GHG emissions) is one of the most serious global threats which human beings have to face. The international community has been trying to find ways of mitigating climate change for more than a decade. The main convention relating to this issue is the UN Framework Convention on Climate Change and the Kyoto Protocol to the UN Framework Convention on Climate Change. These create instruments used by countries all over the world to cope with climate change.

All these conventions have been transposed into European legislation.

Close cooperation among SAs is thus needed for comprehensive evaluation of measures dealing with these problems internationally.





II.

Common Audit Topics

Having regard to global implications of issues relating to compliance with legal regulations in regard of the use of funds for air and ozone layer protection and the execution of measures to ensure the implementation of international obligations in the field of air, climate and ozone layer protection in accordance with the above mentioned international conventions, protocols and other related EU directives and guidelines, the following common audit topics were adopted:

- Compliance with international agreements - meeting limits and targets
- Implementation for national conditions - system of responsibilities and obligations, measures, legislation, national strategies and action programs
- Emission trading system
- Financing system

III.

Different Approaches of the Participating SAIs

Different legal backgrounds and different audit approaches of the Supreme Audit Office of the Slovak Republic (SAO SR), the Court of Audit of the Republic of Slovenia (CA of Slovenia), the Supreme Audit Office, Czech Republic (SAO, CR) and the Austrian Court of Audit (CA of Austria) resulted in a wide range of topics being covered by the performed audit of implementation of all international conventions and related protocols in the field of air and ozone layer protection.

The differences appeared in audit topics, audit scope as well as audit timeframes and selected auditees.



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SAO SR performed the audit of management of funds spent for air and ozone layer protection and implementation of related international agreements in this sphere. Within the scope of audit, implementation of commitments of the Slovak Hydrometeorological Institute in the field of monitoring and measuring air quality and limit values of air pollution, ozone and GHG emissions was examined. In addition, the audit examined compliance with the stipulated conditions in granting air and ozone layer protection and use of these funds by selected beneficiaries. The audited period addressed the years 2005 and 2006.

CA of Slovenia examined air protection and measures taken to reduce emissions of important pollutants, ozone layer protection and measures taken to reduce emissions of ozone depleting substances and measures taken to cope with climate change. The audited period addressed the years 2005 and 2006.

SAO, CR focused on the audit of management of finances levied and used in the field of air protection. The audited period addressed the years 2003 to 2006. In addition, SAO, CR focused on the audit of funds used for assistance in air protection by the beneficiaries of financial aid from the State Environmental Fund.

CA of Austria aimed its audit at the implementation of Kyoto Protocol commitments, i.e. climate change issues and the emission trading system. The audited period addressed the years 2002 to 2007.





IV.

Common Audit Conclusions and Recommendations

The audits performed by the participating SAIs confirmed that commitments relating to international conventions on air and ozone layer protection were in principle fulfilled, only Directive 96/62/EC of the Council on ambient air quality assessment and management and related regulations were not being complied with. In the territory of the Czech Republic, Slovak Republic and Slovenia the monitoring detected exceeding of thresholds of certain pollutants, specifically PM10 particles.

The Slovak Republic and the Czech Republic are meeting the Kyoto targets. Both countries committed to reduce GHG emissions by 8% compared to the year 1990 in the period 2008 - 2012, which is achieved continuously and there are conditions created for the future achievement.

The Republic of Slovenia committed to reduce GHG emissions by 8% compared to the year 1986 in the period 2008 - 2012. Difficulties were detected in creation of comprehensive policy on climate change in Slovenia. The GHG emission mitigation principles were not incorporated into other key sectorial policies (e.g. agriculture, transport and energy). CA of Slovenia recommended establishing a responsible body on the governmental level to ensure forming comprehensive policy on climate change and to carry out continuously sectorial measures.

Austria is obliged to reduce GHG emissions by 13% compared to the year 1990. Following the current findings, the development of emissions in the sectors housing, industry and traffic made the Kyoto target unlikely to be achieved. CA of Austria recommended taking additional measures to meet the targets of the period 2008 - 2012, as well as commitments for the period after 2012. The first period of the national emission trading system showed no significant benefit for the environment, but enabled the participants of the system to start well prepared into the second period.

The audit findings were approved in individual national audit reports. The reports together with the proposal on measures to be taken were submitted to the respective involved ministries and to the legislative bodies of the participating countries. Brief versions of these reports on the results of audits performed by individual SAIs are contained in the annexes of the Communiqué.



The main recommendations of the participating SAIs:

- Measures to fulfill the directives relating to ambient air quality assessment and management should be elaborated.
- Implementation of measures taken to meet objectives and targets relating to international regulations on air and ozone layer protection should be regularly revised by responsible bodies to meet set targets.
- All sectors involved in mapping all programs and projects for which funds are provided should cooperate closely.
- National measures for the mitigation of GHG emissions must have priority over buying certificates in the system of the flexible Kyoto mechanisms.
- There is a need for harmonization of the allocation process on the European level.
- The national emission trading systems should pay regard to the state of the art and energy efficiency of individual plants during the allocation process.





V. Final Provisions

The Coordinated Audit endorsed the benefits of cooperation among SAIs in the field of environmental auditing and endorsed the importance of information and experience sharing in this field in compliance with the objectives and principles of international cooperation among SAIs. It enabled the participating SAIs to compare different approaches of the four neighboring countries to reach the targets of the international commitments. The results of the Coordinated Audit shall add value to the national work of the participating SAIs by increasing the level of information of national reporting and for decision makers.

The Communiqué together with its annexes were submitted to INTOSAI and EUROSAI working groups on environmental auditing and shall form the basis for discussions at international level. In addition, the Communiqué together with its annexes are published at the websites of the participating SAIs and are available to the general public.

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Annexes

Annex I
Table on Achievements of Objectives and Time Limits

Annex II
Table on the Emission Trading System

Annex III
National Audit Reports

Annex IV
Audit Preparation and Development



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