

Audit of Operational Programme Environment 2007-2013 (OPE) within Priority axis 1 'Improvement and development of the drinking water and wastewater infrastructure' and Priority axis 2 'Improvement and development of waste treatment infrastructure' for the period from 01.01.2008 to 30.09.2010.

The audit objectives are: a) providing the Legislature and the Executive, the auditee's management and other user of the information an independent and impartial evaluation on the progress and the stage of implementation of Operational Programme Environment in its 2 Priority axes; b) supporting the auditee's management for improving the results of the Operational Programme Environment implementation through providing information necessary for the processes related to the managing of the programme.

The audit scope includes: a) analysis and assessment of the legal framework and the resources ensured for the organization of the activity on the management of Operational Programme Environment; b) analysis and assessment of the planning, monitoring and control over the Operational Programme Environment implementation in its Priority axes 1 and 2; c) analysis and assessment of the implementation of investment projects pointed out in the audit sample and the technical assistance projects within the priority axes 1 and 2 pointed out in the audit sample; d) the implementation, control and reporting of the investment projects and technical assistance projects for which significant non-correspondence between the indicators for material and financial progress is ascertained in relation to the identification and analysis of the reasons for the non-correspondence found; e) the implementation, control and reporting of the investment projects and the technical assistance projects for which the time for their realization is postponed for more than a year in relation to the analysis and identification of the reasons for the postponement; f) analysis and assessment of the stage of implementation of Operational Programme Environment against the indicators set in the programme as well as in comparison to the additionally set audit criteria and indicators; g) assessment of the effectiveness of the Operational Programme Environment implementation in its Priority axes 1 and 2 in comparison to the results achieved against the planned (expected) ones.

The audit scope does not include: a) analysis and assessment of the effectiveness of Operational Programme Environment management in the part of performing activities related to selection of projects to be financed under Operational Programme Environment as the theme is a subject of an engagement assigned and implemented by external to the Ministry of Environment and Water consultants; b) the analysis of the legislation compliance of the public procurement award by the beneficiaries under the contracts for financial assistance; c) the control over the verification of the programme payments and as much as this activity is within the competence of the Executive Agency "Audit of EU Funds" (AEUF).