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# **Audit of the Pieniny National Parks in Poland and Slovakia**

## *Introduction*

The Pieniny is a short mountain range on the Polish-Slovak border, a part of the Tatras. Both on the Polish and Slovak side of the border National Parks have been established.

In 1999 the Supreme Chamber of Control (NIK) and the Slovak National Audit Office (NKU) decided to carry out a parallel audit of both Parks. The audit was performed from July to October 2000 and it was focused on the three-and-a-half-year period from January 1997 to June 2000.

The objective of the audit was to study and evaluate how the respective Polish or Slovak environmental legislation was observed in the functioning of the Park. We paid special attention to:

- governmental administration actions for the protection of the environment and the enforcement of environmental legislation in national parks,
- how the Parks fulfilled its functions concerning environmental protection, science, education, tourism, recreation, culture and history: this included information and promotion and co-operation with local government,
- the economy and effectiveness in the utilisation of financial resources allocated for the functioning of the Parks,
- how the recommendations and conclusions of previous audits had been implemented.

## *Preparing and performing the parallel audit*

The mandate of the National Audit Office of Slovakia is narrower when compared to the NIK. Therefore, it was necessary to agree on audit subject that would be in line with the legal framework of both SAIs. Finally we decided to audit the following:

- the economy in the management of budget resources
- the reliability of the books
- investments on the area of the Parks
- observing the public procurements legislation
- the Parks' co-operation and its effects.

## *Audit findings*

One of the problematic areas while planning and performing the audit was the different status of both Parks. For example the Slovak Park may not run any business activity while the Polish may and does. The tasks of the Slovak Park are limited to merely managing the Park and its income is fifty times lower than that of the Polish Park.

The Slovak Park employs 4 people: the Polish one employs 52. The area of the Slovak Park covers 3.750 hectares of the reservation and 22.444 hectares of the protective strip. In Poland it is respectively 2.346 hectares of the reservation and 2.682 hectares of the protective strip. In the years 1998-99 on the Slovak side there were no investments while in Poland there were as many as 19.

The audit findings showed that both Parks used budget funds in a regular way. Both the accountancy principles and public procurements regulations were observed. In spite of their different status and budgets the Parks co-operated on every day basis: they kept in touch by phone, Internet or in person. Representatives of the sister Park would be invited whenever a significant event took place. The co-operation concerned various issues and most often no public funds would be spent on it. In 1991 the Parks had concluded a co-operation agreement for the effective implementation of environmental programmes and exchange of experiences. The concrete effects of the Parks' co-operation in the years 1997-2000 were:

- exterminating the Sosnowsky Heracleum on the banks of the Dunajec River every year: Polish rafts would flow down the river and cut the weed on both banks: Polish and Slovak
- running jointly the butterflies inventory by the common marking system, exchanging Apollo specimens for greater gene variety within the programme of the Apollo restitution
- establishing a pedestrian border checkpoint Szczawnica – Lesnica
- organising the Polish-Slovak conferences “Scientific research in the Pieniny Mountains” in Cervony Klastor in Slovakia in 1997 and in 1999 in Krościenko in Poland
- Polish participation in the conference on monitoring in the Pieniny, organised by the Slovak Park and financed out of the PHARE funds
- a joint presentation by the Parks' managers at the EUROPARK Seminar “Crossborder co-operation between national parks in Europe” that took place in Spain
- running jointly the bumblebee inventory
- correcting jointly the Slovak map of the Zamagurze, Pieniny and fragments of the Gorce and Beskid Sądecki.

Apart from that it is worth mentioning that the Parks have introduced identical labelling at the entrances to the Parks and all the books published with the Parks' help bear the both Parks' emblems. These examples show how the Parks fulfil their educational and informative tasks.

#### *Disseminating audit results*

In December 2000 in Karków the Polish and Slovak representatives presented and exchanged their respective audit results. They also decided to exchange final audit reports when they are ready and signed the appropriate Communiqué.

The audit report of the Slovak National Audit Office was submitted to the Environmental Protection Ministry, the Environmental Parliamentary Committee and the Public Finance Parliamentary Committee. A press conference was held and the report itself was published in the NKU Bulletin at the beginning of 2001.

In Poland the audit report was submitted to the appropriate Parliament and government bodies and presented to the public at a press conference.

The NIK and NKU want to continue the co-operation by running joint audits and exchanging audit programmes and reports.

Judging from the Polish-Slovak experiences while carrying out parallel audits it is necessary to pay attention to the following issues:

- joint analysis of partner SAIs' audit programmes
- defining common audit areas
- developing a common audit programme, which would define the common audit subject, methodology, uniform diagrams etc.

Audit co-coordinators and supervisors play an extremely important role: they have to inform each other of the audit progress, results and problems. At present such exchange of information is very easy thanks to e-mail.