AUDITING INDUSTRIAL WASTE AND CHEMICALS & REACHING THE STAKEHOLDERS

Report from the 13th EUROSIAI WGEA Annual Meeting

6-8 October 2015, St Julian’s, Malta
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PREFACE

Dear Colleagues,

The 13th EUROSAI WGEA Annual Meeting was held in St. Julian’s, Malta in October 2015. It was a pleasure to see many familiar faces, but also meet a number of new auditors to our WGEA community. Together with our host, the National Audit Office of Malta, we had the pleasure of welcoming 70 delegates from 29 SAIs and 4 external organisations to the 13th Annual Meeting.

The meeting focused on two main topics: auditing industrial waste and chemicals, and reaching the stakeholders of supreme audit institutions (SAIs). The busy two and a half days of the Annual Meeting were filled with several key-note presentations, group discussions, knowledge sharing, and networking.

One of the valuable benefits of our meetings is the opportunity to meet the experts that are involved in developing the policies and regulations that we so often come across in our work; or the professors from academia that can provide scientific explanations to the processes in the environment and the society.

In Malta we had the opportunity to hear and learn from several interesting key-note speeches. At the first session, addressing industrial waste and chemicals, both key-note speakers emphasised the importance of circular economy in the context of hazardous waste management, and also in the society at large. On the second day, we heard an interesting study about the perceptions of SAIs among our stakeholders. Not to mention the number of SAI presentations that gave us the valuable and practical insight into auditing the topics under discussion.

It is important that we take the ideas heard from the meeting with us. Sometimes we can use this knowledge right away. Or we might need to come back to these thoughts and experiences in a while. For that reason, we have compiled the presentation abstracts and discussion results into this report.

I hope each participant left from this meeting somewhat “richer” than they arrived.

Alar Karis
Auditor General of Estonia
Chair of EUROSAI WGEA
INDUSTRIAL WASTE AND CHEMICALS SESSION

Key note speeches on industrial waste and chemicals

The European Environment State and Outlook 2015: An integrated assessment of the European environment

Dr Cathy Maguire, European Environmental Agency

The EEA is an EU agency operating at the interface of science and policy. With the support of a network of more than 300 institutions in 39 European countries, the EEA gathers and integrates environmental data and analysis, and translates them into forms that can be readily understood by decision-makers and integrated into policy.

Published in March 2015, ‘The European environment — state and outlook 2015’ (SOER 2015) brings together information from the national to the global scales to deliver a comprehensive picture of the European environment’s state, trends and prospects. As part of this overall assessment, the SOER 2015 Synthesis report provides an integrated analysis of progress towards the EU’s 2050 vision of ‘living well within the planet’s limits’.

Drawing on the analysis across the SOER 2015, the Synthesis report finds that although European policy has delivered clear benefits, Europe faces a variety of persistent and emerging environmental challenges, intimately linked to its socio-economic systems of production and consumption, and the changing global context. The systemic characteristics of these challenges necessitate systemic responses. European policy must therefore shift its focus towards addressing production-consumption systems in an integrated way, thereby enabling fundamental transitions in the socio-economic systems that fulfil societal needs (such as for food, mobility and energy).

The Synthesis report concludes by identifying — in general terms — some of the policy approaches, investments and research areas that governments could focus on in order to catalyse and manage sustainability transitions. It highlights in particular the need for Europe to adapt its fiscal, finance and education systems in order to overcome the lock-ins to prevailing approaches, and to manage the impacts of global megatrends in the decades ahead.

With its broad range of global, European, regional and country-level briefings, complemented by an overarching synthesis report and a global megatrends report, SOER 2015 is an invaluable source of knowledge for all those interested and involved in improving Europe’s environment.
Managing industrial waste and chemicals

Dr Kevin Gatt, University of Malta

European law does not provide a specific classification for industrial waste. In fact industrial waste contains a myriad of waste streams which may be classified as either hazardous or non-hazardous. The Waste Framework Directive defines that waste which bears certain characteristics to be classified as hazardous waste and therefore managed as such. The aim of this presentation is to take the audience through a brief and simple overview of the:

- nature of hazardous waste;
- salient EU legislative provisions;
- state of play in the EU in respect of hazardous waste;
- policy considerations to be factored when planning for the management of hazardous waste;
- decision making process for various kinds of hazardous waste; and
- selection of some best practice initiatives that may be considered for hazardous waste management.

Industrial waste can contain both hazardous and non-hazardous elements, and their separate management is required. The management of waste that arises from industrial activities is usually an arrangement between the generator of that waste and a licensed hazardous waste handler. Whilst the issues regarding the management of non-hazardous waste revolve around separating the waste into the organic, recyclable and mixed fractions, that for hazardous waste is more complex. Hazardous wastes are defined according to Commission Decision 2005/532 and their management needs to be traceable from origin to final destination. This is done through an identification document. As not all Member States may have the facility to treat all kinds of hazardous waste, Regulation 1013/2006 transposes the provisions of the Basel Convention regulating the transfer of waste between States. Amongst its main requirements is the need to prove that the waste is being accepted for transfer and subsequent treatment by consignees and treatment facilities.

The Waste Framework Directive incorporated the provisions of the Hazardous Waste Directive in order to give the management of waste a more holistic overview. Policy considerations in the management of such waste are therefore governed by the principles of:

- the Waste Hierarchy which encourages the prevention of waste as a first step, progressively advocating efforts to reuse, recycle and recover in order to minimise the amount of waste destined to disposal in landfills;
- a demarcation between the roles of Government, which should be responsible for policy and regulation, and the private sector which should be responsible for the overall management of the waste;
- sustainable development which aims at satisfying current needs, maximising economic, social and environmental goals, without compromising the ability of future generations to serve their needs;
- climate change by promoting adaptation and increased resilience;
- the circular economy with a view to minimising natural resource use and the generation of waste;
- self sufficiency and proximity to ensure that a community assumes any burden related to the waste it generates.

The presentation concludes with some examples of best practice which may be adopted in the management of hazardous waste.
The Bipro Hazardous Waste project

Ms Marie Dollhofer, BiPRO GmbH

Proper implementation, application and enforcement of EU waste legislation are among the key priorities of EU environmental legislation and policy. Directive 2008/98/EC on waste (Waste Framework Directive or WFD) sets the basic requirements on waste management, including the "polluter pays principle", the "waste hierarchy" and the need to ensure that waste management is carried out without endangering human health and the environment. The WFD repealed and incorporated, inter alia, the previous Directive on Hazardous Waste (Directive 91/689/EEC), as part of the effort to simplify and streamline European waste legislation.

In addition to provisions applying to all types of waste, the WFD contains specific provisions related to the environmentally safe management of hazardous waste, such as:

- requirements on labelling and identification documents to be accompanied in case of transferring the waste within a Member State (Art. 19),
- record keeping (Art. 35),
- monitoring and control obligations, and the so-called "mixing ban" (Art. 18).

Moreover, permit exemptions that may be granted to hazardous waste installations are more restrictive (Art. 25) than for installations dealing with other wastes (Art. 23). No specific target has been set by the WFD to reduce the amount of hazardous waste, however, the WFD provides for an implicit target: all hazardous waste needs to be handled in an environmentally safe manner.

Whilst the Commission has undertaken a number of studies concerning the implementation of the WFD's provisions on municipal waste, no recent studies have been realised to assess the implementation of hazardous waste related provisions. The study ‘Support to Member States in improving hazardous waste management based on assessment of Member States' performance’ therefore aims at providing an overview of status of implementation in all EU Member States and to improve hazardous waste management practice in the Member States in accordance with the principles of EU waste legislation.

The project includes the following tasks:

1. Develop criteria and a methodology for the assessment of national waste management practices to the specificities of hazardous waste management (screening methodology),
2. Screening of national waste management practices against the criteria developed previously and selecting 10 Member States,
3. Identifying hazardous waste management practice, problems as well as best-practice of 10 selected Member States (in-depth analysis for the ten selected EU Member States (Bulgaria, Estonia, Finland, Germany, Latvia, Luxembourg, Ireland, Italy, the Netherlands and the United Kingdom),
4. Elaborate a set of general and specific recommendations for improving hazardous waste management in the Member States,
5. Preparation and organisation of a workshop.

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3 mixing of hazardous waste with other waste, substances or materials, is banned in order to prevent risks for the environment and human health
Experiences in auditing industrial waste and chemicals

Results of audit on treating industrial waste and recovering contaminated sites

Ms Jerneja Vrabič, SAI of Slovenia

The audit report of the “Audit on treating industrial waste and remedying contaminated sites” was published in 2010, followed by the report on conducting required measures and recommendations in 2012. Due to the constant interest of the general public towards this topic and because of the fact that the responsible bodies have not yet fulfilled the majority of the required measures and recommendations, there is a continuous follow-up being done by the SAI.

The audit objectives were to determine whether the auditees have efficiently and effectively regulated the management of industrial waste and remedied the sites contaminated by the disposal of industrial waste. The audit methods included the study of relevant legislature, strategic documents and documents prepared by the auditees and other relevant institutions treating this topic; file review; interviews with key employees of auditees and other relevant institutions; and case studies of identified contaminated sites to elaborate a benchmark on managing contaminated sites and conducting remedying measures.

We examined and concluded:

- whether there was a comprehensive legislature and strategic framework regarding industrial waste and management of contaminated sites in place: it was concluded, that there was an unambiguous definition of industrial waste, procedures of treating industrial waste and managing contaminated sites were not fully determined and there were no proper strategic decision how to treat future streams of industrial waste and manage contaminated sites;
- whether there existed a reliable database of industrial waste generated, treated and disposed: we concluded that control over reported data was not sufficient, there was no triangulation of the data of the same kind from different sources and there was no comparison between actual data and estimated waste streams;
- whether the mechanisms to fund remediation of contaminated sites existed: we concluded that “polluter pays” principle was not properly followed, responsibilities of different institutions were not clearly defined and methodology to estimate remedying costs was not clearly determined;
- whether the identification of contaminated sites was done and is complete: it was concluded that a lot of contaminated sites are not included into inventory, therefore there are even lawsuits before the European Court against the state’s negligence to ensure healthy environment for citizens;
- whether there is proper management of contaminated sites: it was concluded, that preliminary studies were not prepared for all identified contaminated sites; preliminary and main investigations were not conducted according to planned dynamics and in many cases remediation measures were not implemented as planned.

During the audit process we encountered some obstacles, e.g.: unreliable data of industrial waste streams and poor identification of contaminated sites. There was inadequate cooperation between local and state authorities which contributed to inadequate inventories of contaminated sites. There was also a huge influence from private sector where industrial waste is generated on state policies. Because of the complexity of contamination we needed the help of external experts to estimate the suitability of remediation measures determined by the auditees.
Experience of auditing industrial hazardous waste management in Estonia

Ms Viire Viss, SAI of Estonia

In 2015 the NAO completed two audits on hazardous waste management:

1. Activities of the state in organizing waste treatment in oil shale mining and processing
2. Management of hazardous and radioactive waste

These two audits covered the total amount of generated and treated hazardous waste in Estonia (see figure 1 below).

![Figure 1. Hazardous waste generation in Estonia (2013, million tons)](image)

The purpose of the two audits was to see whether the state has organised the treatment of hazardous and radioactive waste according to the requirements, influenced the companies to decrease waste generation and dumping, increase waste reuse, and exercised efficient supervision of the environmental permits.

Results

In both cases the audits revealed that the state has failed to reduce the generation of hazardous waste, increase waste recovery and eliminate residual pollution. The state’s waste reports do not recognise hazardous waste generation and treatment data correctly and the development of adequate information systems is not guaranteed. There are significant omissions in the activities of the Environmental Board and the Environmental Inspectorate in controlling hazardous waste handlers and the data submitted by them. The state has spent over 50 million Euros to eliminate the residual waste from oil shale industry and has not ensured that more money should not be spent in the future. The state has failed to operate the state owned hazardous waste management centres: there is no possibility to landfill hazardous waste since 2012 and the surrounding environment has been polluted.

Recommendations

Among other recommendations the NAO recommended to determine actions to decrease hazardous waste generation and dumping, increase the reuse and recovery; develop integrated IT solutions to follow the correctness of the data in order to receive adequate data of the environmental impact as well as based on it being able to make strategically important decisions on the state’s level. Also, make sure that the companies producing hazardous waste have the financial guarantee to fix up their waste management sites if they run into financial difficulties.
Lessons learnt from hazardous waste audits

- Hazardous waste (HZW) management is a complicated topic and special knowledge on industrial processes and chemistry might be need when auditing the field.
- It is difficult to follow the HZW stream from generation to final treatment.
- Is the waste hierarchy applicable for HZW? (recycling objectives versus safe final treatment of HZW)
- There are problems related to defining HZW as “by-product” or “end-of-waste” (for example, permitting and controlling the use of HZW as a fertilizer in agriculture).
- Difficulties to identify the (possible) environmental impact of hazardous waste (lack of good quality monitoring data and difficulties to identify the impact in the environment).
- Communication with stakeholders must be carefully planned (private companies should be involved while auditing the state activities in issuing and controlling the waste management permits).
- HZW audit can focus on a sector (e.g. oil-shale industry), waste stream (e.g. old batteries) or management issues (e.g. data collection, permission, supervision).

Regulating the Management and Disposal of Solid Waste

Mr Viorel Miron, SAI of Moldova

The general objective of the audit was to determine whether the system for management, regulation, collection and disposal of solid waste used in Moldova is efficient and whether it contributes to minimizing the adverse environmental impacts caused by the waste disposal. The audit was completed in June 2010.

In order to achieve the objectives set, the audit team realized specific activities, applied audit techniques and used different audit methods as follows:

- Document review;
- Direct observation;
- Collection and analysis of all types of audit evidence: physical, verbal, documentary.

The findings presented certain deficiencies in specific activities; the most important are the following:

- An overall strategy for optimizing the usage of disposal sites is missing;
- There is a need for regulations to ensure that the waste disposal sites are selected, constructed and authorized in a proper manner;
- There are no limits and standards defined for controlling the volume of generated and stored waste;
- Waste disposal management does not have the necessary structure and resources;
- Responsibilities for waste disposal monitoring need to be specified.

The most important recommendations are the following:

- To develop a waste management strategy;
- To prepare and to implement an action plan (stipulating measures, persons in charge, completion dates) concerning the Local authorities training on the waste management problems;
- To determine the procedures for the landfills equipping, including the comprehensive regulatory actions, documents, etc.;
- To determine the responsibilities of bodies in charge of waste management and monitoring at central and local levels;
- To define the financial and non-financial tools, as well as the methodology of their use, that should support the performance of the tasks by Local authorities.
Regarding the challenges faced by the audit: this audit was the first audit in environmental area for our SAI. Accordingly, it was a novelty also for auditees. In addition, the multitude of responsible institutions in this area caused some difficulties in the audit. A particular challenge was the lack of well-established national criteria in audited area, thus we mainly used the EU Directives for setting audit criteria.

Lessons learned:

- To conduct a performance audit in the area of waste management, it is necessary to carry out a thorough study of international practice in this area;
- Trained/experienced human resources are needed and as appropriate, it is important to attract experts in this field;
- In order to promote and develop a good and efficient waste management, a substantial harmonization of national legislative framework with EU directives and requirements of international conventions in the area is necessary.

As a result of the audit, in 2013, a waste management strategy for 2013-2027 was approved in Moldova. The strategy establishes the activities and services necessary to adequately protect the environmental effects associated with the management of waste generated by citizens, enterprises and institutions.

Focus areas of SAO audits related to air pollution and climate change policy

Ms Júlia Szappanos, SAI of Hungary

The State Audit Office of Hungary has conducted an audit in the field of air pollution and climate policy. The report was published in 2011. A follow-up audit was conducted in 2015.

Objective and scope

In order to reduce air pollution, the EU required Hungary to observe the limit value of the most harmful air pollutants until 2010, following which even stricter rules should be applied. In the field of climate protection, the Kyoto Protocol stipulated the reduction of greenhouse gas emissions by 6% in the period 2008-2012 for Hungary. In addition, national environmental programmes – already including international obligations – were implemented and legal regulations also specified tasks on a national level.

The objective of the audit was to evaluate whether the government and the local government actions ensured the implementation of objectives arising from international obligations, national interests and regulations in the period 2006-2011. In the framework of a systems audit, the audit focused primarily on the areas of high risk, within that on the measures aiming at the reduction of air pollution and greenhouse gas emissions caused by the energy and transport sectors. The utilisation of national and EU funds aimed at the reduction of air pollution and climate protection was evaluated from performance aspects.

Audited entities were the Ministry of Rural Development, the Ministry of National Development and 10 local governments.

Main findings

The international obligations ensuring the reduction of air pollution and climate protection were incorporated in the national strategies and programmes, in harmony with the national interests. However, the strategy on the reduction of air pollution was not completed, the Framework Act on Climate Protection was not issued, and the National Climate Change Programme was elaborated with a one-year delay.
State measures were included in the national environmental programmes setting comprehensive and specific objectives.

In the absence of indicators, it was not possible to evaluate the impact of programmes on air quality and the emission trends.

Not all local governments audited prepared a local environmental programme.

The conditions of the official monitoring of air pollution were found inadequate. Due to the lack of resources, the professional workforce capacity decreased, five laboratories were closed down, and the monitoring network was not modern.

**Recommendations**

The objective of the SAO’s recommendations is that Hungary contributes efficiently to the international cooperation in the field of climate protection and aimed at the suppression of air pollution by addressing the deficiencies as regards the measures to reduce the impacts of air pollution and climate change and by the effective utilisation of the available resources. Therefore, based on the audit findings, the SAO recommended the Minister of Rural Development in his responsibility for environmental protection to regulate the control and supervisory functions, to delimit the tasks of the state and local governments, to strengthen regulatory means, as well as to initiate measures concerning the obligations of local governments to enforce provisions at the Government. The Minister of National Development was recommended in his responsibility for climate policy to establish a transparent and documented system for selling and preparing emission units in the framework of emission trading, as well as to initiate at the Government the adoption of the Framework Act on Climate Protection. A common recommendation was made for both ministers to elaborate indicators as comprehensively as possible for the evaluation of the effect of measures and subsidies.

In 2015 SAO Hungary conducted the follow-up audit that revealed that audited organisations had completed five of the seven tasks provided in their action plans, one had been partly implemented and one had not been managed. This latter was that the Ministry had not initiated modifications concerning the municipal environmental program for the local rules for the protection of environment, but this task had been managed in another way, a new act on local governments had entered into force and covered this issue.

**Group discussions: Auditing hazardous waste**

The participants of the Annual Meeting discussed the different aspects of auditing industrial waste and chemicals. To begin with, all participants were given the chance to name the specific topics that they have auditing experience in. From here on, the general topic of discussions will be referred to as auditing hazardous waste.
At the group discussions, the participants shared their ideas and experience on the most common challenges and issues to keep in mind when auditing the hazardous waste related topics. The accumulated list from all groups' discussion results is as follows:

**Audit experiences for hazardous waste management**

- Asbestos, e.g. land fill, support programmes;
- Medical waste;
- Incineration;
- Radioactive waste, including temporary storage;
- Transportation of hazardous waste - an audit planned by the SAI of Ukraine and the SAI of Poland to be conducted in 2016.

**Auditing challenges and solutions**

- Lack of criteria (strategy regulations);
- No common methodology (weighing and classification issues);
- Access to widespread data – Is the data comprehensive and the quality of the data sufficient? No detailed and centralised database – Compare, look for irregularities;
- Various responsible institutions;
- Need for a communication strategy with private companies;
- International problems call for SAI cooperation;
- Including the entire “waste management chain”, also outside the EU, is challenging;
- Special knowledge is required from auditors (expertise);
- Increase of awareness is needed to improve regulations;
- If polluter is not identified, who is responsible (illegal dumping);
- Monitoring mechanisms are not effectively implemented;
- Waste fees – observe the incomes (indicator);
- Identify the (probably) complete monitoring system;
- Waste should be seen as a product/resource, e.g. electronic devices generate income, “goods” not “bads”;
- Waste management is a business – look for cost-effectiveness;
- Look for licences to private companies for waste handling.
REACHING THE STAKEHOLDERS SESSION

Key note speeches on reaching the stakeholders

Reaching the stakeholders of supreme audit institutions: Experiences from Denmark, Estonia, Finland, Norway and Sweden

Dr Åge Johnsen, Oslo and Akershus University College of Applied Sciences

Project team:

- Åge Johnsen, Oslo and Akershus University College of Applied Sciences, Norway
- Kristin Reichborn-Kjennerud, Oslo and Akershus University College of Applied Sciences, Norway
- Thomas Carrington, Uppsala University, Sweden
- Kim Klarskov Jeppesen, Copenhagen Business School, Denmark
- Külli Taro, Tallinn University of Technology, Estonia
- Jarmo Vakkuri, University of Tampere, Finland

SAIs’ stakeholders are diverse. Reaching out to these stakeholders require a good understanding of what the SAIs’ mission and strategies are, whom the most important stakeholders are for different audits, and how the audits impact society. The most important stakeholders are typically parliament, public accounts committee, the government, civil society, media, researchers, and the public at large.

Reaching out involves both organisational and communication strategies, as well as well crafted audit products such as audit reports. Empirical studies of four Nordic SAIs shows that there are at least four strategic options. A first strategy is a performance auditing strategy emphasising creating public value. A second strategy is financial auditing adhering to accounting profession norms. A third strategy is a portfolio strategy specialising in financial, compliance and performance auditing with multiple sources of legitimacy. A fourth strategy is a hybrid strategy, merging elements from financial auditing, performance auditing and evaluation into a distinct new type of audit. The portfolio strategy, with some variation, was chosen in all the four Nordic SAIs.

Other empirical research shows that SAIs’ communication strategies include many channels for reaching their stakeholders. These channels include audit reports, annual reports, press offices, press releases, press conferences, and using websites with report archives, peer review reports, and frequently asked questions (FAQs). Social media such as Facebook, Twitter, YouTube, Flickr, is also used.

Despite the widespread development of SAIs and performance audits there is still little empirical knowledge of the impact of performance audits and how SAIs reach their major stakeholders in practice. A comparative analysis of survey data of civil servants’ perceptions of the impact of performance audit on public administration in the four Nordic countries Denmark, Finland, Norway and Sweden and the Baltic country Estonia shows that the performance audits are useful, leads to holding ministers to account, as well as causing changes and improvements in the audited organisations. However, the impact varies between the countries and between
ministries and agencies, and several factors seem to influence the perceived impact. In particular, the empirical analyses indicated that quality of the audit report, flexibility rather than rigidity in the audit process, and SAI legitimacy, are important factors. Moreover, external pressure seems to matter for some dimensions of the impacts. Media attention was important for holding ministers to account. Some of these factors that influence the impact are subject to organisational design and hence SAIs can possibly influence the impact to some extent. Therefore, strategic options, organisational design, and communication strategies, are important for SAIs in their efforts to reach out to their stakeholders.

Experiences related to reaching the stakeholders with environmental audits

BNAO approaches for reaching the stakeholders and procedures for making the audit results available to the public – good practices

Ms Eva Galabinova, SAI of Bulgaria

The main principles of Bulgarian National Audit Office (BNAO)’s work with stakeholders are openness and transparency, impartiality and clarity of messages. BNAO shall inform a wide range of users about the audit activity – the stakeholders and the public; the National Assembly; the European Court of Auditors and SAIs of other countries; the prosecution authorities, the Agency for State Financial Inspection, the National Revenue Agency, the Public Procurement Agency and other non-governmental organization (NGO).

The ways of communicating with audited organization include:

- communication and dialogue during all stages of the audit;
- information on the site prior to the commencement of the audit;
- discussion with the auditee of the audit criteria and the audit matrix;
- communication during the audit;
- discussions with the management of the audited organization about the evidence, findings, conclusions and draft recommendations in the draft audit report.

Discussions and communication are the base of balanced approach and constructiveness.

The full transparency and publicity regarding Annual Audit Programme, results of audits and its audit activity is presented at the BNAO’s web page. BNAO shall inform the National Assembly and the Council of Ministers about audit reports on the performance of audits including environmental audits and recommendations given in the audit which have not been implemented by the defined terms from the auditee. BNAO is also in contact with the Subcommittee on Public Accounts to the Parliamentary Committee on Budget and Finance and other committees of the National Assembly.

As for coordination with the European Court of Auditors and other Supreme Audit Institutions, BNAO share information and good practices. BNAO submits reports to the ECA and the EC on completed audits, which include audit evidence, concerning the European Union funds and the implementation of international acts.

The cooperation and coordination with other bodies and non-governmental organizations (NGO) occupies an important place. BNAO provides information to specialized authorities for prevention and fight against fraud and corruption and jointly organized seminars, workshops, training and several public forums.

The media policy is carried out by specialized "Media Policy" with various functions:

- review of audit reports for clarity and intelligibility prior to their publication on the BNAO website;
preparation of press releases, press conferences, interviews, participation in public forums, professional debates and discussions;
periodic review and analysis of print and electronic publications;
training for journalists;
and incentives.

Good practice

The media strategy, applied in the audit on the price regulation and the control exercised over its observance by the State Energy and Water Regulatory Commission in relation to suppliers of heat energy, electricity, water and natural gas, produced good results two years ago. The issue of regulation of energy prices is extremely important for the interests of society. In the audit implementation and when the audit was finalized, a range of media presentations have been organized and the audit has received significant interest towards the audit results.

Challenges of communication with private companies

Ms Kaire Kuldpere, SAI of Estonia

2 audits were carried out in the field of hazardous waste in the National Audit Office of Estonia in 2015. Hazardous waste management involves private companies whose actions are regulated by environmental permits issued by the government authorities. National Audit Office audited the processes of issuance of the environmental permits and monitoring of the permit conditions. During the audit complex communication between private companies and National Audit Office took place.

Important lessons were learnt and the following observations for future were made:

- The strategy for approaching the companies during the audit (including time allocation) should be in place already in the planning phase.
- There should be active communication during the audit and if possible all cases should be taken up with the companies.
- A person with legal education should be involved in the audit if there are critical cases.
- Higher level person (head of the department) and legal advisor should be involved in the negotiations.
- Watermarks and encrypting should be used if the draft report may leak out from auditees.
- Wordings and referring to companies should be carefully considered in the report.

Communicating the Results of Municipal Waste Management Audit in Latvia

Mr Jānis Salenieks, SAI of Latvia

The State Audit Office of the Republic of Latvia (SAO) has completed an audit examining municipal waste management compliance with objectives and legal requirements in 2015.

Objectives of the audit

- Are only reasonable and economically justified expenses included in the payment for waste management?
- Has separate waste collection been ensured by authorities?
The SAO concluded that during 01.01.2012 - 30.06.2014 waste producers (including households) in 44 local governments have overpaid 3.6 million euro for waste management service.

Main lessons learned while communicating with the stakeholders during and after the Audit:

1. **Identification of stakeholders during the audit**
   - During the Audit a call for problem reporting to society was made in Internet web page and in national and regional newspapers. As a result, 35 responses were received which were taken into account during the audit;
   - Survey of all local governments was made. There was a very high response rate (97% responses). Some of the reported problems were taken into account during the audit;
   - Meetings with representatives/experts of sector were made for identifying problems in the waste management sector;
   - After the Audit a Permanent Public Council of SAI of Latvia was established. It consists of representatives from different NGOs. The aim of the Council is to promote the public involvement in the identification of audit topics, as well as in the planning and conducting of audits.

2. **Reader-friendly report writing**

   The Audit was one of the first steps towards reader-friendly report writing.

   The Peer Review (2015) team appreciated the initiative of the SAI of Latvia for improving reader-friendly report writing, made in collaboration with the Swedish SAI.

   Main lessons learned of the SAI of Latvia:
   - In cases where many audit reports are to be produced within an audit (the case of this Audit), an informative report is most welcome for summarising audit observations in a concise way. The new reader-friendly Audit Report template is being elaborated by the SAI of Latvia;
   - In the Audit report the main conclusions are formulated as the titles of chapters, so readers are attracted to read the full chapter, if and when interested;
   - During this Audit the first steps were made to make more reader-friendly versions of audit reports by making different infographics and figures; usefulness of multicolour was utilized.

3. **Main communication channels**

   - After the Audit a press conference for journalists was made to explain the main messages further to the society;
   - Social media is used actively: Twitter, Facebook, Youtube and Flickr;
   - In the Internet (home page) of SAI of Latvia all audit reports and press releases are published;
   - Communication with national and local newspapers is used to explain the main messages further to the society;
   - Discussion about Audit results in Public Accounts Committee of Parliament is made after audits;
   - Regular meetings with inhabitants in local governments after audits.


For further information please contact Mr Jānis Salenieks at Janis.Salenieks@lrvk.gov.lv.
Audit Groundwater supplies – An effort to reach the stakeholders

Mr Christian Leflere, SAI of Belgium

1. Audit groundwater supplies in Flanders

The Flemish region is not richly endowed with groundwater supplies. The European Water Framework Directive (2000) imposes the provision of a sufficient supply of good status groundwater by 2015. In 2010, groundwater shortages were noticed in 14 out of 42 Flemish groundwater bodies. The draft new River Basin Management Plans 2016-2021 conclude that 8 out of 42 groundwater bodies are in poor condition.

In the course of 2014, the Belgian Court of Audit examined the way the Flemish authorities used the legal instruments, such as permits, taxation and greywater, aimed at improving groundwater status subsidies. The permit policy seems to be fruitful, but it does not cover all groundwater extractions, nor does it provide sufficient legal certainty. Since 2010, taxation has gradually brought about better attuning to groundwater body quantities. Greywater policy on the other hand was far less successful. All three instruments decreased the use of groundwater, especially in the most vulnerable Sokkel system.

2. Stakeholders Groundwater Policy

There are three groups of stakeholders:

- authorities: ministers and agencies responsible for environment and nature, economy and agriculture;
- experts: universities, knowledge centres and engineering firms;
- consumers of groundwater: water companies, industry, agriculture and business and services.

3. Traditional Communication Channels

The Court of Audit uses traditional communication channels such as press releases and reports on its website, mailing the report to the stakeholders, publication as a parliamentary document, discussion of the report in the parliamentary commission for environment and an annual follow-up of the recommendations in the policy letter of the minister.

4. New Communication Channel: the Flemish Environment and Nature Council (Minaraad)

The mission of the council is to study, recommend or advise all matters concerning the environmental and nature conservation policy in Flanders. Therefore it organizes public hearings. The Council has 24 members with different backgrounds such as representatives of environmental associations, socioeconomic organizations, sociocultural organizations, provinces, cities, municipalities and experts.

On 26 March 2015 the Minaraad organized a public hearing on groundwater policy in Flanders. There were thirty participants: members of the Minaraad, representatives of water companies, the food industry, universities, engineering firms, government agencies. The Court of Audit and the Flemish Environmental Agency gave a presentation with a focus on the recommendations of the audit report. Afterwards there was a discussion with the participants. A report of the hearing was published on the website of the Minaraad.

5. Conclusions – Lessons learned

- The use of a forum such as the Minaraad provides an interesting additional way of communicating your message to the stakeholders.
- Stakeholders are merely involved from one point of view or field of expertise. Usually they even do not know our audits. As the audit brings together different subjects, it enhances stakeholders’ understanding of complexity and can thus promote discussion and solution finding.
A public hearing with auditors and auditees present facilitates further discussion with experts and representatives of the stakeholders about the audit and the authorities’ response.

Participation of the auditee at a public hearing can be an additional stimulus for the realization of the audit’s recommendations.

Reference of publication:

E-copy of the original report in Dutch and the abstract in English is available at: https://www.rekenhof.be/EN/Publications/Fiche.html?id=d603d7af-bfa0-4780-9dc0-dc25d32a8422

E-copy of the abstract in French is available at: https://www.rekenhof.be/FR/Publications/Fiche.html?id=d603d7af-bfa0-4780-9dc0-dc25d32a8422

Group discussions: How to reach different stakeholders?

During this session, the participants divided into three groups to discuss reaching different stakeholders of SAIs. The groups were formed according to the stakeholders: the auditees, the parliament and the public. The groups were advised to turn their focus to good practices of reaching the stakeholders, but, overall, left free to interpret the discussion topic. Below are results of the three group discussions.

Reaching the Parliament

The first group discussed the ways of reaching the parliament. It was agreed that in SAIs communication with the parliament, the main contact point is the presentation of the audit report to the Parliament. However, there are also other opportunities for interaction with the Parliament, subsequently referred to as other “contact moments”. The results of the group discussion - i.e. good practices on reaching the Parliament - are structured according to the above mentioned categorisation.
Report from the 13th Annual Meeting

Reaching the Auditees

The second group discussed the good practices in relation to communication with the auditees. The discussion was decided to according to the communication phases with the auditee during the audit cycle – when and why communicate with the auditee? Presented below are the keywords that characterise the phases of the audit cycle.

Presenting the report to Parliament

- Send all reports to the Parliament;
- Discuss the audit reports in specialised committees, preferably with auditees present, which leads to better discussion;
- Use summaries and info-graphics;
- Send reports to the Parliament before publication.

Other “contact moments”

- Ask the Parliament once a year which topics they are interested in;
- Ask the Parliament about their opinion is on our products (e.g. in a survey);
- Organise meetings with the support staff of the committees;
- Invite new members of the Parliament to attend/visit them a presentation in order to introduce our activities;
- Organise a meeting between the Head of SAI and the Head of Parliament twice a year;
- Consider the requests of the Parliament carefully.

Preliminary planning

- Info gathering and notifications, pre-studies (before launching an audit), challenge criteria.

Execution

- Notification, scheduling, shared audit criteria and programme, management involvement (to get buy-in while retaining independence). No surprises.

Reporting

Communication of findings

- In different ways: meetings to validate and identify workable recommendations, right of reply, “contradictory phase”, ex-post reviews of process, follow up, after sales service.

Follow up
Reaching the Public

The third group focused their discussion on reaching the general public, the citizens of the country. The discussion was structured and based on the three classic reporting tools/products – an audit report, a summary and a press release.

In order to reach the stakeholders, SAIs use various tools and measures:

- Shorter reports, summaries (2p);
- Reader-friendly tools, e.g. info-graphics;
- Internal discussions (SAI);
- Communication strategies;
- Achieving media coverage;
- Press/media units (professionals);
- Email listings;
- Councils (Belgium);
- Videos;
- Press conferences;
- Social media;
- Open databases;
- Etc.
BUSINESS MEETING

An explorative study on benchmarking Multilateral Environmental Agreements: possibilities for cooperation

Mr Matthias Fabriek, SAI of the Netherlands

The added value of cooperation between SAIs

The Netherlands Court of Audit (NCA) has participated in several cooperative audits. The results were very positive. The impact was higher than would have been the case if the audits were performed on our own, as is also underlined by international meetings of SAIs. For example, in 2013 the Contact Committee of the EU called upon SAIs to participate in international audits with the objective to compare and benchmark the results of the individual member states. This year, the UN-INTOSAI conference also underlined the importance of the cooperative role of SAIs. In addition, the first goal of the EUROSAI WGEA Strategy and Activity Plan for 2015-2017 is to encourage European SAIs to initiate and implement concurrent or coordinated environmental audits.

An explorative audit to identify possibilities for cooperation

The NCA would like to initiate or join a new cooperative audit. But what topic would be interesting for the NCA to audit and to cooperate on with other SAIs? To answer this question, we performed an explorative audit into Multilateral Environmental Agreements (MEAs). The main question of the exploratory audit was: Which MEAs would be the best option to audit in an international benchmark? We interviewed officials from several universities, ministries, international governmental organizations, national governmental agencies and lobby-organizations to identify possible audit topics and approaches.

The results of the exploratory audit

The explorative showed that it would be more useful to audit a specific environmental problem, than a single MEA. Secondly, the audit showed that four environmental problems are considered to be of high risk for the Netherlands: climate change, biodiversity, the protection of the marine environment, and air quality. In addition to that, a couple of general issues regarding the governance of MEAs were mentioned by the interviewees. For example, there is a wide range of MEAs; all of them dealing with particular environmental problems. There isn’t an institution that coordinates all the MEA’s. This has led to a ‘spaghetti’ of MEAs, which is not considered to be an very efficient way of dealing with international environmental problems. Another issue is formed by the different monitoring regimes; these regimes differ between countries, but also between various MEAs.

Promising theme for cooperation: air quality

Looking at the four environmental problems mentioned above, we found that the problems regarding climate change and biodiversity are often related to insufficient agreements. Therefore, the international agreements are less useful to use as a starting point for an audit. This is more or less also the case with the protection of the marine environment: MEAs often do not have very clear obligations, and are therefore not useful to use as an audit framework. For air quality however, there are MEAs with more clear criteria that could be used in an audit. Air quality is also an interesting topic to coordinate on because it’s an important transboundary environmental problem that affects all European countries. It directly relates to the health of European citizens and, in turn, to
one of the goals of EUROSAI WGEA’s Strategy and Activity Plan for 2015-2017, namely to encourage environmental audits from a citizen’s perspective.

We would like to hear your experiences and ideas

The NCA would like to investigate the possibility of a cooperative audit with other European SAIs on the topic of air quality at the annual EUROSAI WGEA meeting in Malta. We invite other SAIs to let us know whether they have experience regarding this topic from an audit in the past, or plans for auditing this topic in the (near) future. We are also interested in knowing if you would be willing to discuss this topic and/or its suitability as a topic for cooperation.

Please contact Mr Matthias Fabriek (m.fabriek@rekenkamer.nl) of the NCA for more information.

Activities of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes

Mr Petro Petrenko, SAI of Ukraine

EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes was established by a resolution of the IX EUROSAI Congress on June 19, 2014 in The Hague, the Netherlands. Since that time the WG was joined by 18 permanent members and 2 observers. Chair of the WG – the Accounting Chamber of Ukraine – also acts as the Secretariat.

To define its mission, values, strategic goals and expected results of activities, a corresponding Strategy and Action Plan for 2015-2017 was prepared and submitted for consideration to all interested parties. Those documents are based on the EUROSAI Strategic Plan for 2011-2017 and take into account the INTOSAI Strategic Plan for 2011-2016.

On 5 February 2015 in Luxembourg under the chairmanship of the Accounting Chamber of Ukraine the I Meeting of the WG took place. The event was organized by the Accounting Chamber of Ukraine together with the European Court of Auditors and was attended by 38 representatives from 17 SAIs.

At the meeting the central documents of the WG together with its logo were adopted. Participants have also exchanged experience and discussed about their expectations, including those, related to studying and further implementation of INTOSAI Standards series 5500.

According to approved documents the Mission of the WG is to coordinate and consolidate efforts of the European SAIs to help their governments in development of effective and efficient instruments for prevention and consequences elimination of disasters and catastrophes.

To achieve its mission, the WG has defined the following four strategic goals:

1. Capacity building
2. Joining efforts
3. Knowledge sharing
4. Extension of contacts

The main expected outcomes of the Working Group activities are:

- to raise awareness of SAIs on the International Standards of Supreme Audit Institutions (ISSAI), in particular ISSAI 5500-5599 “Guidelines for auditing disaster-related aid”, and encourage their use;
- to increase attention of SAIs to the issues of use of public funds in the areas of prevention and consequences elimination of disasters, both at the national and international levels;
to encourage SAIs to participate in the joint initiative of the EUROSAI and to share their knowledge and experiences in auditing the issues of prevention and consequences elimination of disasters through coordinated/parallel audits;

- to accumulate, generalize and disseminate the latest professional developments and best practices for SAIs in auditing the issues of prevention and consequences elimination of disasters, including the maintenance of relevant databases.

The next event of the WG – the Training Seminar on “Experience of development and possibility for Supreme Audit Institutions to implement ISSAI 5500 “Guidelines on Audit of Disaster-related Aid” is to be held in October 20-21, 2015 in Ankara (Republic of Turkey).

For any further information please do not hesitate to contact the Secretariat directly (Mr. Dmytro Karnaukhov, E-mail: ird@ac-rada.gov.ua, phone: + 38 044 2465908) or visit our web-page http://www.ac-rada.gov.ua/control/eurosai/en/index.

Implementation of recommendations of the parallel audit «Protection of the Bug River drainage basin waters against pollution»

Ms Inga Kramarenko, SAI of Ukraine

Background

In 2006 the SAIs of the Republic of Belarus, the Republic of Poland and Ukraine carried out the Performance audit «Protection of the waters in the Bug River catchment area from Pollution». The Joint Report on the audit results was signed by the heads of 3 SAIs in 2008.

The Bug River belongs to the Baltic Sea Catchment Area, originates on the territory of Ukraine, flows on the territory of the Republic of Belarus and the Republic of Poland and flows into the Narew River.

The aim of the audit was to verify and evaluate the level of:

- international cooperation in the field of transboundary protection of the Bug River catchment area from pollution;
- implementation of the Recommendations of the Pilot Project on implementation of the guidelines on monitoring and assessment of pollution of transboundary waters in the Bug River catchment area, according to the Convention on the Protection and Use of Transboundary Watercourses and International Lakes;
- investment activity aimed at improving the purity of the waters of the Bug River catchment area and effectiveness of utilization of state financial resources allocated to these tasks.

The Joint Report included the following common issues:

- legal characteristic of controlled activity;
- monitoring data on water quality;
- development of international cooperation;
- investment activity aimed at water quality improvement.

Audit findings and joint conclusions and recommendations of participated SAIs were sent to the respective Governments of 3 participated countries.
Follow-up audit

In 2013 the SAI of the Republic of Poland initiated the international coordinated Follow-up Audit on Protection of the Bug River catchment area from Pollution.

The 1st Working Meeting of experts from the SAIs of Belarus, Poland and Ukraine was held in September 2014, in Lviv, Ukraine. After the results of this meeting, participants signed the Common Position on cooperation for Follow-up Audit, where they agreed upon the audit methodology, aim of the audit, audit subjects and common audit issues (criteria).

The aim of the Follow-up Audit is to check and evaluate:

- implementation of the SAIs recommendations after the results of the previous audit which was completed in 2006;
- relevant bodies’ activity concerning solving the problems determined by the audit in 2006.

Participated SAIs follow the standards of INTOSAI, particularly ISSAI 5100-5199 “Guidelines on Environmental Audit”; the national audit standards and provisions of abovementioned Common Position on Cooperation.

The Accounting Chamber of Ukraine conducted the Follow-up Audit on Protection of the Bug River Catchment Area from Pollution during March-May, 2015. The Audit Report was approved by the Resolution of the Board of the Accounting Chamber dated on June 6, 2015 # 10-5.

After the audit findings the Accounting Chamber of Ukraine concluded:

- the Bug River drainage basin waters are polluted and actually their quality remains unchanged;
- the basin ecological status on the territory of the Lviv Region of Ukraine is characterized with enhanced anthropogenic load which is a consequence of the polluted wastewater discharge by the housing and communal services, mainly in Lviv City;
- the water monitoring system needs substantial improvement as far as it does not provide obtaining of the objective information in accordance with the requirements set for water monitoring in the EU countries;
- during 2012-2014 more than 5 million USD were planned from all resources for fulfilment of measures aimed at the water protection of the Bug River drainage basin, and only 36 % if those were used;
- the financial need required for improving activities of the housing and communal service enterprises only in Lviv City is estimated totally in more than 125,0 million USD.

In June, 2015, in Lublin, the Republic of Poland, participated SAIs held the 2nd Working Meeting where experts exchanged with their national audits findings.

Further steps were agreed:

- completion of the Follow-up Audit on Protection of the Bug River Catchment Area from Pollution - at the end of 2015;

Participating in this international project is a very valuable experience for the Accounting Chamber of Ukraine on the subject of assessing the implementation of the international audit recommendations that allows to evaluate the effectiveness of our work and to identify ways of its improvement.
APPENDICES

Appendix 1. Programme of the 13th Annual Meeting

Session on Auditing Issues Related to Industrial Waste and Chemicals
Tuesday, 6 October

8:30   Welcoming remarks
Mr Anthony C. Mifsud, Auditor General of Malta
Dr Alar Karis, Auditor General of Estonia, Chair of EUROSAI WGEA

8:50   Introduction to the session

9:00   SOER 2015 with a focus on environmental health, industrial waste and chemicals
Dr Cathy Maguire, European Environmental Agency

9:40   Managing industrial waste and chemicals
Dr Kevin Gatt, University of Malta

10:20  Coffee break and group photo

10:40  The Bipro Hazardous Waste project
Ms Marie Dollhofer, BiPRO GmbH

11:00  SAI presentations:
Results of audit on treating industrial waste and recovering contaminated sites
Ms Jerneja Vrabič, SAI of Slovenia
Experience of auditing industrial hazardous waste management in Estonia
Ms Viire Viss, SAI of Estonia

11:30  Group discussions

12:30  Lunch

13:30  Presenting the results of group discussions

14:00  SAI presentations:
Audit on medical waste treatment in Poland
Mr Jacek Jezierski, SAI of Poland
Regulating the Management and Disposal of Solid Waste
Mr Viorel Miron, SAI of Moldova
Focus areas of SAO audits related to air pollution and climate change policy
Ms Júlia Szappanos, SAI of Hungary

14:50  Closing of the session

15:00  Experience and Information Sharing Market
16:30 Conclusions from the Information Sharing Market
17:00 Regional or other sub-group meetings (optional)
19:00 Transfer to Official Dinner
19:30 Official dinner
   Hosted by the National Audit Office of Malta

Session on Reaching the Stakeholders
Wednesday, 7 October

8:30 Introduction to the session

8:50 Reaching the stakeholders of supreme audit institutions
   Dr Åge Johnsen, Oslo and Akershus University College of Applied Sciences

9:30 SAI presentations:
   Experience of the Supreme Audit Office of Poland in reaching the stakeholders
   Mr Jacek Jezierski, SAI of Poland
   BNAO approaches for reaching the stakeholders and procedures for making the audit results available
   to the public – good practices
   Ms Eva Galabinova, SAI of Bulgaria

10:00 Coffee break

10:20 SAI presentations:
   Challenges of communication with private companies
   Ms Kaire Kuldpere, SAI of Estonia
   Communicating the Results of Municipal Waste Management Audit in Latvia
   Mr Jānis Salenieks, SAI of Latvia
   Audit Groundwater supplies – An effort to reach the stakeholders
   Mr Christian Lefiere, SAI of Belgium

11:00 Group work

12:00 Lunch

13:00 Group reports and plenary discussion

14:00 Closing of the session

14:40 Environmental excursion
   Excursion to the Regional Marine Pollution Emergency Response Centre for the Mediterranean Sea
   (REMPEC)
   Hosted by the National Audit Office of Malta
Business Meeting
Thursday, 8 October

8:30  Introduction to the business meeting

8:40  Reporting on Cooperative Activities:

- An explorative study on benchmarking Multilateral Environmental Agreements: possibilities for cooperation
  Mr Matthias Fabriek, SAI of the Netherlands
- Activities of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes
  Mr Petro Petrenko, SAI of Ukraine
- Implementation of recommendations of the parallel audit «Protection of the Bug River drainage basin waters against pollution»
  Ms Inga Kramarenko, SAI of Ukraine
- Joint Environmental audit of Lake Chad
  Mr François Romeo Bekemen Moukoko, AFROSAI WGEA (SAI of Cameroon)
- Coordinated Audits of Water Resources
  Dr Oscar Santiago Lamberto, OLACEFS WGEA (SAI of Argentina)

9:30  Discussions on possible cooperative audit topics

10:40  Coffee break

11:00  Progress Report of INTOSAI WGEA
  Mr Didik Ardiastanto, INTOSAI WGEA (SAI of Indonesia)

11:20  Progress Report of EUROSAI WGEA
  EUROSAI WGEA (SAI of Estonia)

11:40  Conclusions and closing of the meeting

12:00  Lunch

Departure of participants

13:00  16th EUROSAI WGEA Steering Committee meeting

15:00  End of Steering Committee meeting
Appendix 2. List of participants

Albania
Ms Yllka Pulashi
Ms Arminda Bushi
Ms Ermira Vojka

Argentina / OLACEFS WGEA
Dr Oscar Santiago Lamberto
Dr Vicente Mario Brusca
Ms Vilma Castillo
Mr Francisco Javier Fernandez

Belgium
Mr Christian Leflere
Ms Nelly Mercier

Bulgaria
Ms Eva Galabinova

Czech Republic
Mr Michal Rampír
Ms Michaela Rosecká

Cyprus
Mr Akis Kikas

Denmark
Mr Jan Østergaard
Ms Lea Faroe

Denmark / European Environment Agency
Dr Cathy Maguire

Estonia / EUROSAI WGEA
Mr Alar Karis
Ms Tuuli Rasso
Ms Krislin Kivi
Ms Kaire Kulpere
Ms Viire Viss

European Court of Auditors

Mr Nikolaos Milionis
Mr Colm Friel

France
Mr Guillaume Boudy
Mr Stéphane Gaillard

Germany
Mr Lutz Hoffman

Germany / BiPRO GmbH
Ms Marie Dollhofer

Hungary
Ms Júlia Szappanos

Indonesia / INTOSAI WGEA
Mr Didik Ardiastanto

Latvia
Mr Jānis Salenieks

Lithuania
Mr Mindaugas Valancius
Ms Vaida Bariziene

Luxembourg
Ms Isabelle Nicolay

Malta
Mr Anhony C. Mifsud
Mr Charles Deguara
Mr Brian Vella
Mr William Peplow
Ms Maria Azzopardi
Mr George Calleja Gera
Mr Elton Camilleri

Malta / University of Malta
Mr Kevin Gatt
Moldova
Ms Tamara Andrusca
Mr Viorel Miron

the Netherlands
Ms Willemien Roenhorst
Mr Matthias Fabriek

Norway
Mr Sigmund Nordhus

Norway / Oslo and Akershus University College of Applied Sciences
Age Johnsen

Poland
Mr Jacek Jezierski
Ms Anna Brewka

Portugal
Mr José Rosário Silva

Romania
Mr Nicu Marcu
Mrs Alexandra Lichi

Slovakia
Mr Igor Blasko

Slovenia
Ms Jerneja Vrabič

Sweden
Mr Fredrik Engström
Ms Maria Bohm
Mr Nedim Colo

Switzerland
Mr Martin Koci