COMMUNICATING THE RESULTS OF MUNICIPAL WASTE MANAGEMENT AUDIT IN LATVIA

Jānis Salenieks
Audit Team Leader
Senior State Auditor
SAI of Latvia

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1. Audit scope
2. Main results of the Audit
3. Identification of stakeholders during the audit
4. Reader-friendly report writing
5. Main communication channels
1. Audit Scope

- **Audit title:** Municipal Waste Management Compliance with Planned Objectives and Legal Requirements

- **Objective:**
  - Are only reasonable and economically justified expenses included in the payment for waste management?
  - Has separate waste collection been ensured by authorities?

- **Audited period:** 01 January 2012 to 30 June 2014

- **Audited bodies:**
  - Ministry of Environmental Protection and Regional Development
  - eight local governments (included in the audit sample)
  - three municipal waste disposal companies/managers of landfill sites (included in the audit sample)
2. MAIN RESULTS OF THE AUDIT

TOTAL OF 3,6 MILLION EURO WERE OVERPAID IN 44 LOCAL GOVERNMENTS
3. **Identification of Stakeholders during the Audit**

- Call for problem reporting to society (35 responses)
- Survey of local governments (97% responses)
- Meetings with representatives/experts of sector

**New (after Audit):**

- Public Council of SAI of Latvia (permanent) – consists of representatives from different NGOs
4. Reader-friendly report writing (1)

Audit on Municipal Waste Management – first steps towards reader-friendly report writing

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.
In cases where many audit reports are to be produced within an audit, an informative report is most welcome for summarising audit observations in a concise way.

For example:
4. Reader-friendly report writing (3)

Before and After
New approach

The main conclusions are formulated as the titles of chapters, so readers are attracted to read the full chapter, if and when interested.

For example:

As a result of audit, it has been concluded that during the period from 01.01.2012 to 30.06.2014 in 44 local governments a payment for waste management of 3 647 341 euro has been improperly charged from the waste producers, including inhabitants.

Application of incorrect methodology for conversion from the volumes units to weight units has resulted in overcharge of 2 076 380 euro from waste producers of 25 municipalities for the period from 01.01.2012 to 30.06.2014 for disposal of actually non-existent waste in the landfill site.

30. In order to charge the payment for waste management to the waste producers, including inhabitants, the waste managers are issuing invoices.

31. The payment for waste management, indicated in the invoices, is made up from three components and these can be expressed in different units – cubic meters or tons.

32. In order to issue an invoice to the waste producers and to set the overall payment for a cubic meter, the waste manager converts amount of waste from tons to cubic meters.
The first steps to make more reader-friendly versions of audit reports by making different infographics and figures; usefulness of multicolours
For example:

As a result of installation of waste sorting lines the amount of waste disposed in the landfill sites decreased, but the tariff rate of the landfill site* and natural resources tax was charged for the previous amounts of waste disposed thus waste producers of 44 local governments, incl. inhabitants, have overpaid total of 1 570 961 euro for the two and a half years period.

Waste producers are paying to the waste manager:
- for waste collection and transportation;
- for disposal of waste at the landfill site;
- natural resources tax on waste disposal.

Amounts of waste to be disposed decrease by introduction of waste sorting line.

Expenses of waste manager for disposal of waste also decrease, as the sorted waste is not taken to the landfill site, but sold for recycling.

The payment charged from the waste producers, including inhabitants, for disposal of waste in the landfill site* and natural resources tax for disposal of waste creates an additional revenue of the waste manager, which might have been used for covering cost of installation of sorting line and its operational costs.

Transportation expenses of SIA „Jelgavas komunālā pakalpojumi” would have been at least by 44% lower, if the specialised transportation vehicles were acquired in ownership.

* Inhabitants are paying for waste management, including for artificially increased cost of specialised transportation vehicles.

INHABITANTS

SIA „KULK”

Local government of Jelgava city

Comparison of transportation costs:

- Transportation expenses of SIA „Jelgavas komunālā pakalpojumi”
- Transportation expenses of SIA „KULK”

49% from equity capital

51% from equity capital

Inhabitants are paying for waste management, including for transportation costs of the waste manager.
For example:

WM writes application to the SES

WM pays the state due set by the Cabinet of Ministers of 72-142 EUR

SES assesses application

SES forwards the application to the LAWMC for issue of opinion on technical abilities of the WM

LAWMC unlawfully charges additional fee from WM for issue of the opinion

SES issues waste management permit

WM – waste manager; SES – State Environmental Service; LAWMC – Latvian Association of Waste Management Companies
5. **Main communication channels (1)**

- Press conference (for journalists)

- Social media – Twitter, Facebook, Youtube, Flickr
5. MAIN COMMUNICATION CHANNELS (2)

- Internet (home page) - audit reports and press release

- National and local newspapers
5. **Main communication channels (3)**

- Public Accounts Committee of Parliament

- Meetings with inhabitants in local governments
Thank you for your attention!

For further information please contact
Mr Jānis Salenieks at
Janis.Salenieks@lrvk.gov.lv