



Environmental audits: conducting practice and the evaluation of the results

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Facts in figures

- **The reason of 500,000 deaths per year in Europe is air pollution.**
- **Due to the high level of air pollution Ukraine can lose up to 15% of the harvest**
- **Every two hours in Ukraine three people die due to poor environmental conditions**





• **Environmental protection**, rational use of natural resources, providing the **ecological safety of human life** is an indispensable condition for the **sustainable development of Ukraine**.



Today, the **5th year of the special condition** in which Ukraine was turned out - namely, the aggression of the neighboring country and situation when considerable part of the its state territory is out of Ukrainian control.



About 1% of the State Budget of Ukraine is **allocated to measures on environmental protection**, and this is **more than 5 billion UAH**.



Environmental audits: conducting practice and the evaluation of the results

During the last three years, **the Accounting Chamber of Ukraine has conducted 17 national environmental audits**

and two international coordinated audits:

- 2017 - on protection of the Bug river catchment area from pollution (follow-up audit) (Belarus, Ukraine, Poland);
- 2018 - functioning of the International East Carpathians Biosphere Reserve (Poland, Slovakia, Ukraine).





Main areas of audits:



- ✓ protection and rational use of water resources(5);
- ✓ environmental monitoring and ensuring environmental and radiation safety (5);
- ✓ preservation of nature reserve fund (3);
- ✓ protection of atmospheric air (2);
- ✓ handling of household and hazardous waste (2).



The main problems (challenges):

- lack of data on the ecological condition;
- frequent change of management of the audited organization;
- untimely and inconsistent management decisions;
- scattered allocations of the state budget between a significant number of objects;
- untimely planning and distribution of available financial resources.





The main problems associated with the use of funds for the implementation of environmental measures:



- non-fulfillment of planned deadlines for implementing measures and their non-financing in necessary volumes;
- non-establishment of specific interim control criteria for the implementation of measures;



- concentrating in one body of large powers on the management of funds, its control and reporting;
- lack of available information and pro-forma of internal control;
- complicated organization of planning and implementation of events.



Basic recommendations for audit objects:

- establish specific benchmarks for activities which must be achieved before taking on additional financial obligations;
- increase the accountability and transparency of funding of measures;
- update the scheduled costs for the medium term perspective.



RECOMMENDED



Recommendations to public authorities:

- **in the sphere of protection and rational use of water resources – concerning adaptation of the national legislation in the field of water relations to the requirements of the European Union legislation**



RECOMMENDED



- **in the sphere of atmospheric air protection** - concerning definition of priorities in the implementation of environmental projects;
- **in the sphere of environmental and radiation safety** - concerning actualization of national programs;



RECOMMENDED



- **in the sphere of environmental monitoring and provision ecological safety** - concerning improvements of the legal and regulatory framework;
- **in the sphere of rational use and storage of industrial waste and household waste** - concerning strengthening of environmental control.



RECOMMENDED



Response

The Parliament has adopted the Laws of Ukraine on Environmental Impact Assessment and the Strategic Environmental Assessment.

The State Fund for Water Management and the State Fund for Radioactive Waste Management have been established within the State Budget of Ukraine.





The government approved in 2016-2018:

- The concept of realization of state policy in the field of climate change;
- National Strategy for Waste Management in Ukraine;
- The concept of reforming the system of state supervision (control) in the field of environmental protection.





The practice of conducting international coordinated audits in the field of environment has shown:

- the possibility of exchanging experience among participants of the international audit and the application of best practices in the implementation of national audits;
- increasing the significance of identified problems and making recommendations for national governments;
- develop a general vision of the SAI in further institutional development and planning activities;
- the possibility of solving problematic environmental issues that go beyond the borders of one country.





In 2017, the Accounting Chamber of Ukraine together with the SAIs of the Republic of Belarus and the Republic of Poland held

INTERNATIONAL COORDINATED AUDIT ON PROTECTION OF THE BUG RIVER CATCHMENT AREA FROM POLLUTION (FOLLOW-UP AUDIT)

The purpose - to assess the implementation of the SAIs' recommendations, which were provided after previous audit.



The purpose is to analyze the activities of the responsible authorities concerning:

- intensity of international cooperation on the border waters of the Bug River catchment area at the state and regional level;
- changes in the level of water pollution determined in accordance with national systems for monitoring their condition;
- the effectiveness of investment and non-investment activities aimed at reducing water pollution of the Bug River catchment area, and ensuring the rational management of its water resources.





The SAIs of the Republic of Belarus, the Republic of Poland and Ukraine has recommended to the relevant authorities of their states to make maximum efforts to attract additional sources of funding for measures to protect against water pollution of the Bug River catchment area.





In particular:

- UN Development Program of the Global Environment Facility;
- Cross Border Cooperation Program "Poland, Belarus, Ukraine" for 2014 - 2020 years;
- National Fund for Environmental Protection and Water Management of the Republic of Poland.





In 2018, the Lviv City Council, the Lviv city utility company Lvivvodokanal and the National Fund for Environmental Protection and Water Management of the Republic of Poland signed a Memorandum on the implementation of joint projects on the modernization of the sewage disposal and treatment system.





The Accounting Chamber of Ukraine calls on SAI to intensify international cooperation in carrying out audits in the sphere of environmental protection.

In this way we will make our contribution so that the state of the environment is safe for human life!





Thank you for attention!

