

# Paper on Auditing Waste Management in Europe

The 9<sup>th</sup> EUROSAI WGEA meeting,  
Stockholm, Sweden, October 2011



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Working Group on  
Environmental Auditing

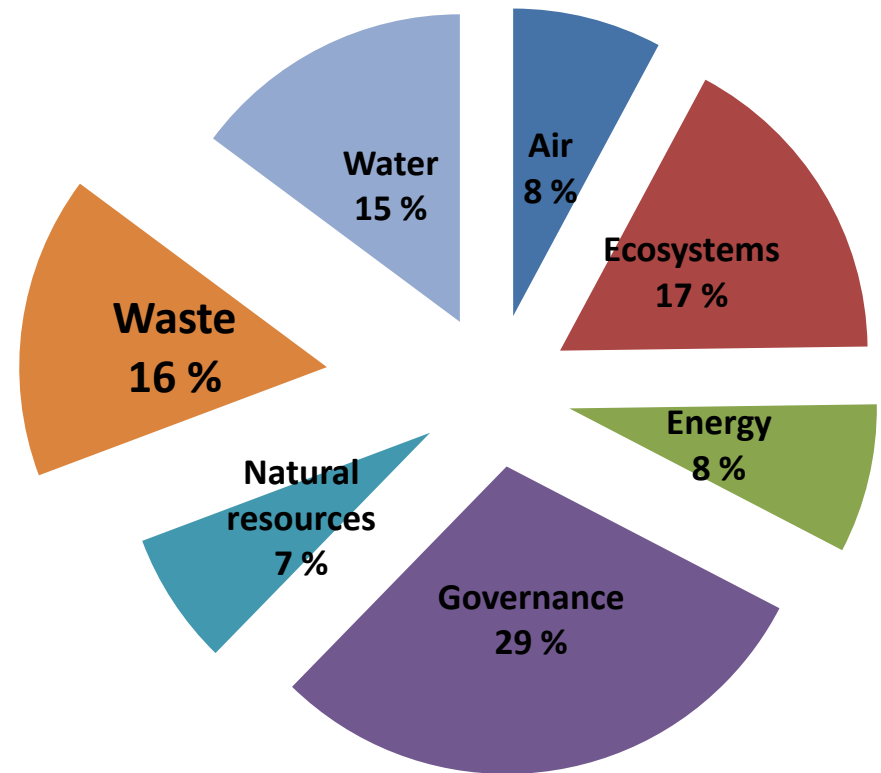
# A new idea!

- Analyse/synthesise reported audits on waste
  - Provide overview
  - Highlight topics, criteria, methodology, findings
- Pass on experience from other SAIs
- Relevant for seminar on auditing waste management, Norway, May 2011



# Selection of audits for the paper

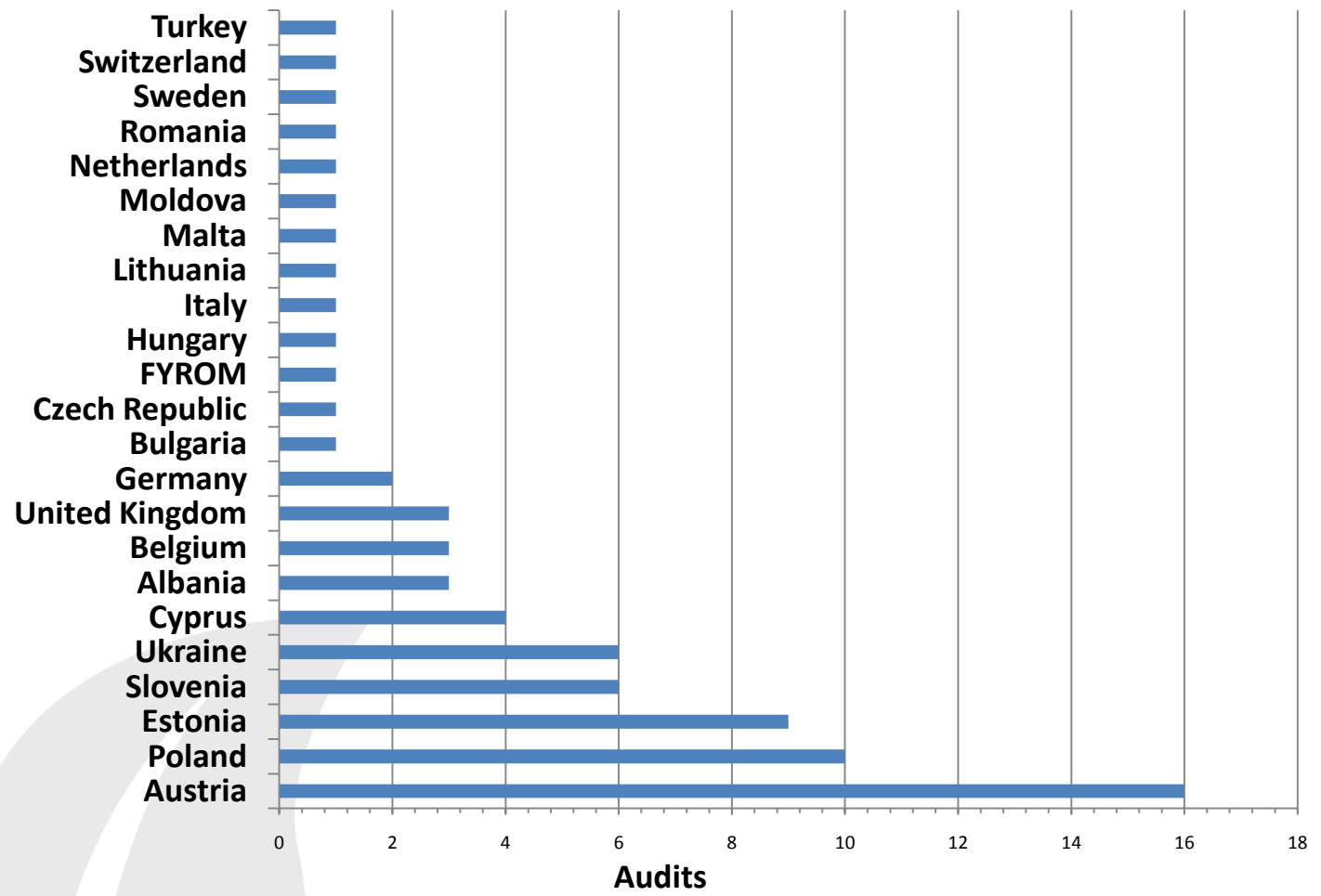
- 473 audits reported
- Waste - 16 %
- 78 audits



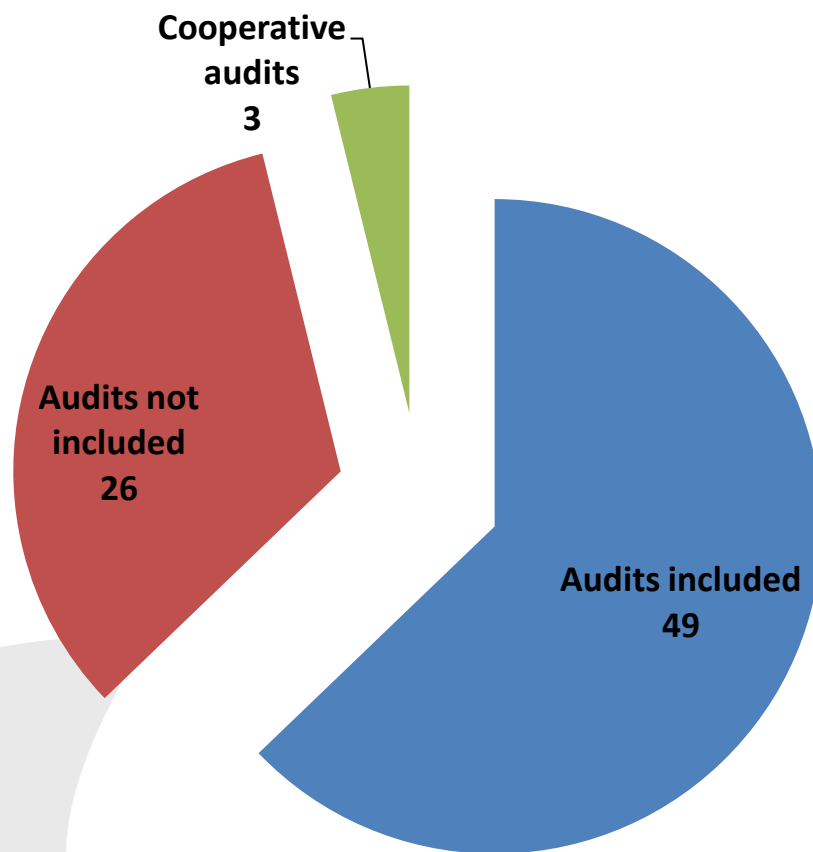
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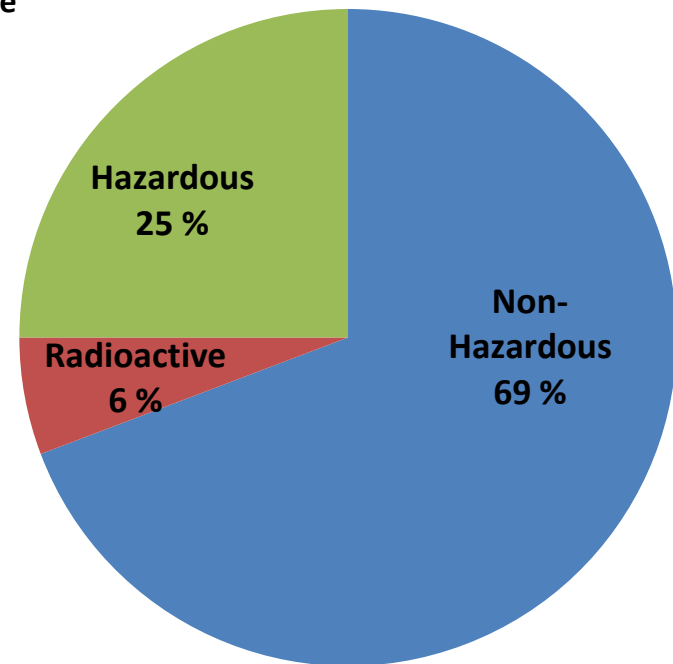
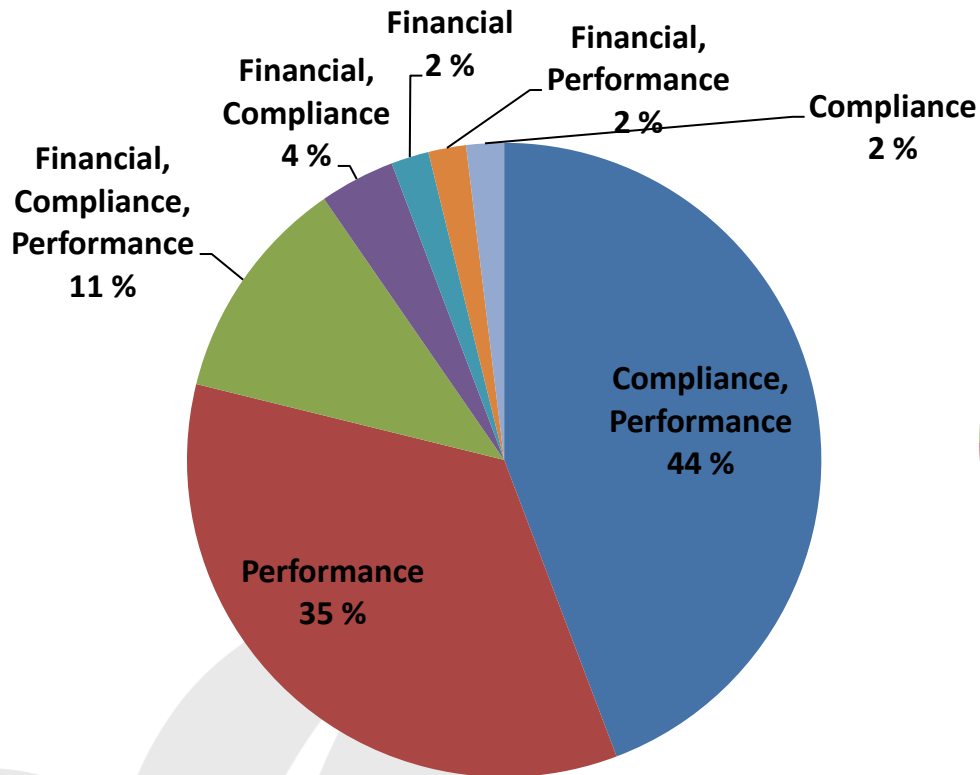
# Audits by SAI (75 national audits)



# 78 waste management audits



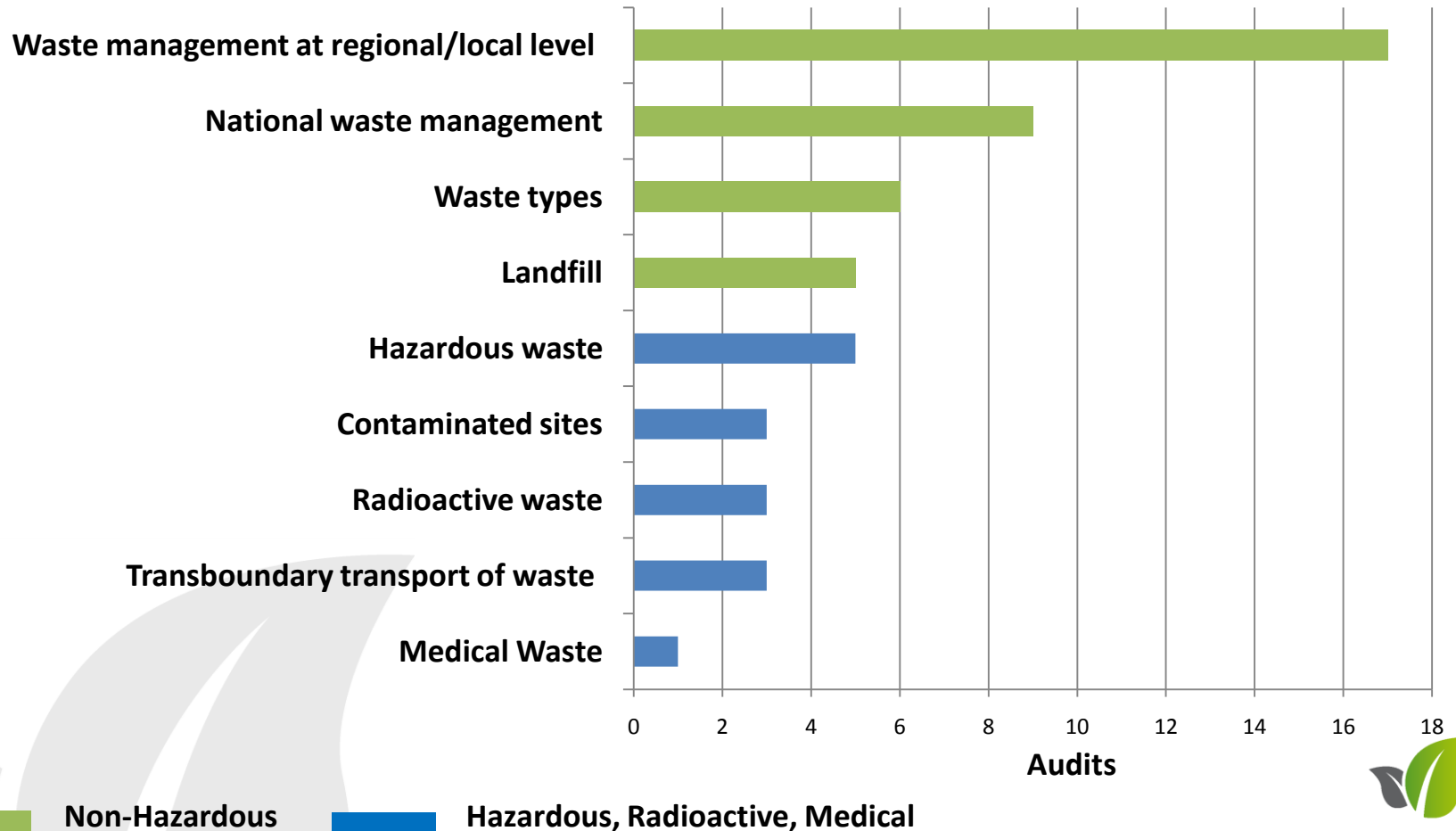
# Audit category and topics (49 national, 3 cooperative audits)



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# Audit topics (52)



# Audit criteria and methodology

- Audit criteria:
  - International agreements (Basel, Kyoto P.)
  - EU directives and regulations (Landfill, Packaging)
  - National legislation (waste management act)
- Methodology
  - Document review, interview, secondary data
  - Comparative analysis, twinning, quantitative/financial analysis, project management analysis, observation, etc.





# Audit findings

- Implementation
- Data quality
- Waste management infrastructure
- Coordination (national vs regional/local)
- Control and enforcement
- Lacking evaluation of policy instruments
  - Cost-effectiveness
  - Ex-ante and ex-post



# Future perspectives

| <b>Before</b>                        | <b>Today/Future</b>                                             |
|--------------------------------------|-----------------------------------------------------------------|
| <b>Low priority</b>                  | <b>Higher priority</b>                                          |
| <b>Landfill</b>                      | <b>Prevention, recycling, recovery</b>                          |
| <b>Pollution, waste of resources</b> | <b>Business opportunities</b>                                   |
| <b>National waste management</b>     | <b>International waste management</b>                           |
| <b>In-effective waste management</b> | <b>Effective (environmental and financial) waste management</b> |

## **Enduring challenges:**

- Implementation, monitoring, control, enforcement**
- Data quality**
- Organisational and technical capacity**
- Illegal transboundary movements**
- Coordination (municipalities/regions/national)**
- Behavioural change/public attitude**

**Thank you for your attention!**

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