JOINT ACTIVITIES OF THE ACCOUNTS CHAMBER OF THE RUSSIAN FEDERATION AND SAI-S MEMBERS OF THE WGEA IN THE FIELD OF ENVIRONMENT AUDIT (PRACTICE, PROBLEMS, CHALLENGES)
• The geographical position of the Russian Federation is unique - the length of its borders is 60,900 km, including 38,800 km of sea borders;
• Russia borders with 18 countries.
• It has exceptional natural conditions, including trans-border natural objects (forest resources, water and aquatic biological resources, etc.) providing the possibility for the Russian Federation and neighboring countries to perform agreements in the field of usage and preservation of trans-border natural objects (aquatic biological resources, water, forest and other resources).
Practice

The multinational cooperation, the application of EUROSAI recommendations and the observation of the guidance of the Working Group for the environment audit in particular, allows to provide complex measures for interstate legislation development, for experience exchange in the sphere of resolving trans border ecological problems and allows to create practical recommendations the field of environmental protection and safety.

For the past five years the Account Chamber of RF participated in 11 joint and parallel environmental audits, including 8 - with the European SAI-s, 5 of them bilateral and 3 – multilateral.
The parallel audit concerning the rational use of aquatic biological resources of the Barents and Norway Seas with the Office of the Auditor General of the Norway

Background

Illegal overfishing of cod and haddock in the Barents Sea and the Norwegian Sea (with the total stock of 600 thousand tons) impacts dramatically the ecological situation in Northern seas and the market. The overfishing amounts to 50 to 100 thousands tons – that results to 20 per cent. There were grave problems with protection of water biological resources and fishery monitoring.

Methodology

On the 1st stage the parallel audit was conducted. The Memorandum with results of the parallel audit contained the most significant discoveries was issued. The document has become somewhat of a symbol of the cooperation. It was signed by the Auditors General of the two countries at a joint board meeting.

Particularly in the Memorandum the plan and the forms of cooperation within SAIs for next 3 years were reflected: Joint monitoring on how the recommendations of SAIs are implemented by governmental organizations of the Russian Federation and by the state organizations of Norway.

The audit was being fulfilled as parallel, but the group of inspectors involved worked jointly.
For the last 3 years 6 joint audit interviews in state institutions were carried out – 3 of them were held in Russia and 3- in Norway.

**Results**

In 2011 the final Memorandum was signed. In the memorandum the Chambers pointed out that:

- overfishing of cod and haddock in the Barents Sea and the Norwegian Sea in 2008 and 2009 decreased. But in 2009 overfishing cases were not discovered.
- the level of effectiveness of the joint work of governmental organizations raised (e.g. new interstate methodology of fishing volume estimation was confirmed and fixed). Therefore the differences in Russian and Norwegian legislation systems still exist.
- Parliaments of Russia and Norway have ratified the Agreement on maritime delimitation, dated 2010.

**Lessons**

In some cases it is essential to continue cooperation between Chambers even after the joint audit had been fulfilled. In these cases the supervising work should be even more intense, the look at complications has to be even more detailed.
Multinational parallel audit on protection of the Black Sea against pollution (SAI of Ukraine, RF, Turkey, Georgia and Romania)

**Background**

The necessity to inquire the sufficiency of the performance of obligations under the Buharest Convention in order to exclude the possibility of pollution of the Black Sea by the hazard substances from either the land-based sources or watercrafts provoking the fluctuation of spoiling waste in case of accidents and in order to develop protection measures for marine living resources.

**Methodology**

The parallel audit was carried out

The Memorandum contained the results obtained by each of the participants. The Memo was signed by the Leaders of WGEA at the EUROSAI conference in the beginning of July in Lisboa, Portugal.

**Lessons**

The participants agreed to conduct the 2\textsuperscript{nd} stage of the audit in 2012 to jointly inspect the issue of ecological safety of the region in general including the issue of condition of the rivers flowing into the Black.

Besides, at the 2\textsuperscript{nd} stage of the audit the participants will investigate the results of introduction of the conclusions and measures of the previous audit.
Parallel audit of effectiveness of expenditures in the sphere of radiation safety and protection of the environment against pollution from radioactive sources in North-Western Russia with the Office of the Auditor General of the Norway

**Background**

- The risk of accidents and pollution from nuclear installations and nuclear waste in North-Western Russia. Development of prevention measures to avoid radioactive, fissile materials falling into wrong hands.
- The lack of objective data demonstrating the effectiveness of using funds (more than NOK 1.4 billion) allocated by the Norwegian Parliament in 1995 - 2009 to work on nuclear safety in North-Western Russia.

**Methodology**

On the 1\textsuperscript{st} stage the Parallel audit was conducted.

The Memorandum with results of the parallel audit contained the most significant discoveries was issued. It was signed by the Auditors General of the two countries at a joint board meeting.

The audit was continued as parallel. The Group of inspectors from the Account Chamber of the Russian Federation conducted finance audit of the objects and contractors that are located in Russia and are invested by the Norwegian funds.
Conclusions

Cooperation between account chambers after the conducted audits allows to estimate the effectiveness of the joint work and gives the opportunity to continue interaction with the respective authorities. In any case the SAI-s cooperation is sufficient on a long term basis.

The result of joint audit is always reported to the respective operational institutions whose leaders participate in Memorandums development and signing. This is also a tool to demonstrate the control to the operational institutions and agencies.

Cooperation on a long-term basis gives practical tools to implement internal audit using the international experience and international methodology. In such programs control cooperation within SAI-s is more intense, while relation to problems and drawbacks discovered is more detailed and meticulous.
THANK YOU FOR ATTENTION