



SUPREME AUDIT OFFICE

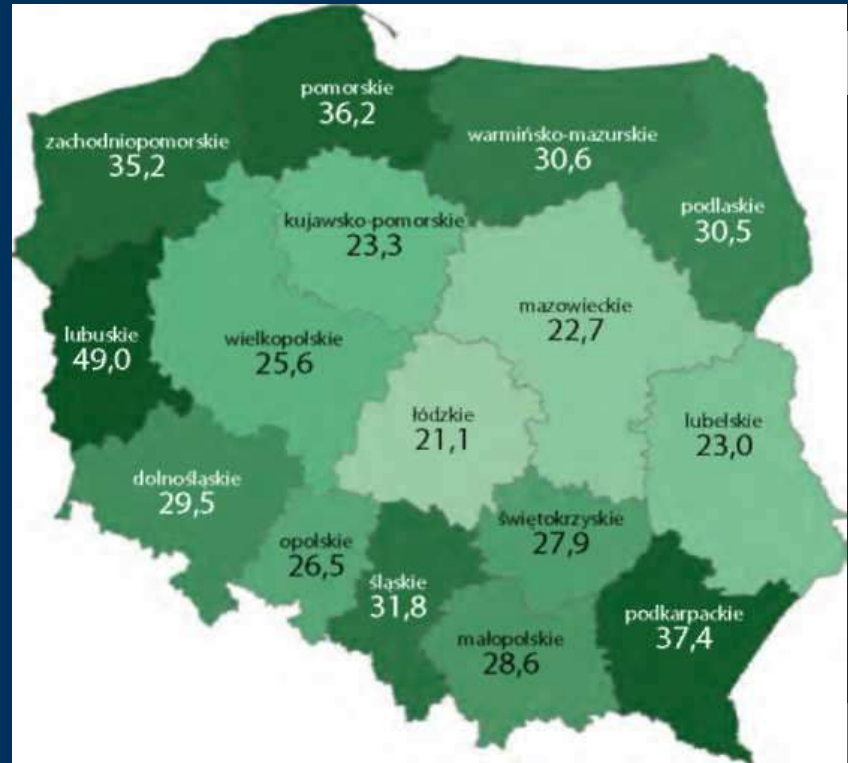
Management of private forests in the light of the NIK's audit

EUROSAI WGEA SEMINAR

Oslo, Norway 15 – 16 May 2012

Forests in Poland

Cover 29.2% of
Poland territory =
0.25 ha per capita



Rys. 1. Lesistość Polski wg województw (GUS)

Forests in Poland

Objectives of forest management:

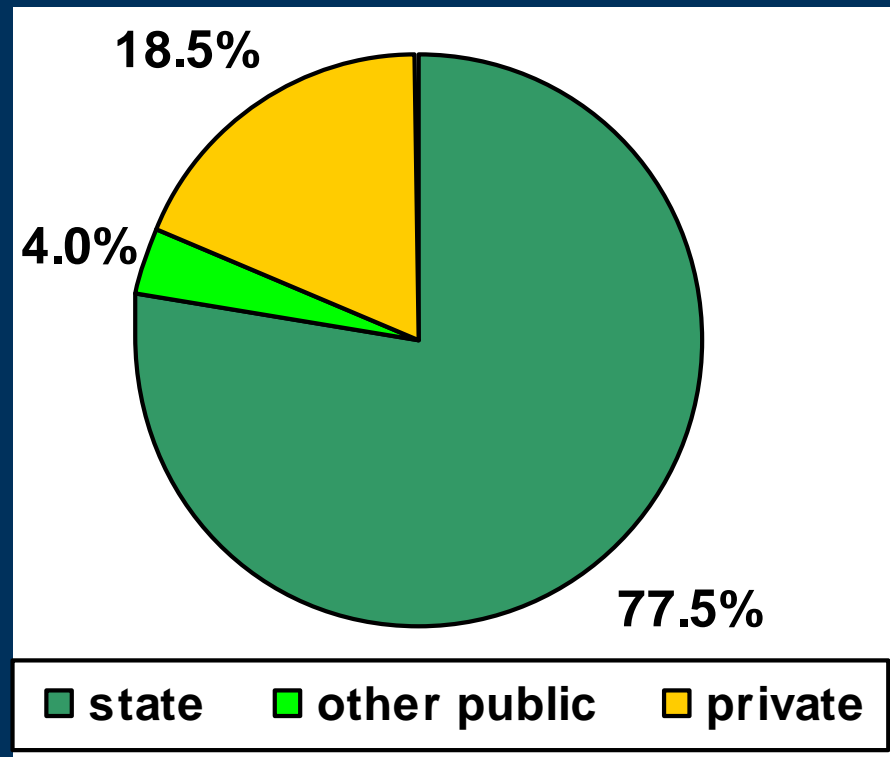
- State Forest Policy,
- National Programme for the Enlargement of Forest Cover

Legal framework:

- Act on Forests,
- Nature Protection Act,
- Environment Protection Act.

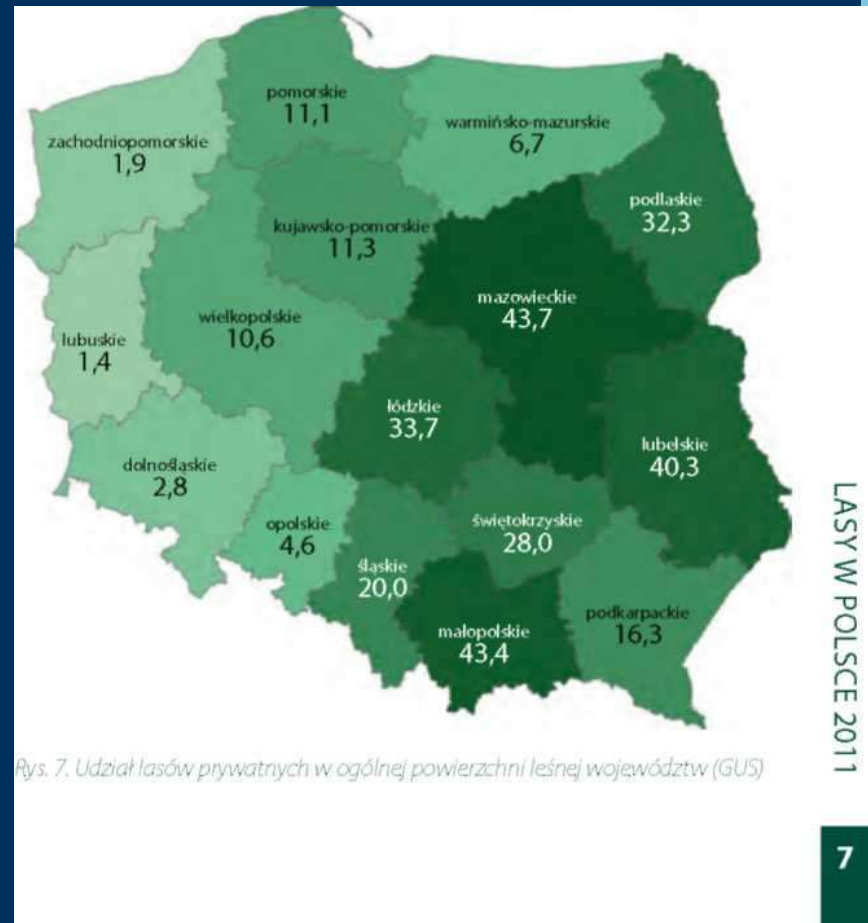
Forests in Poland

Ownership structure



Private forests

Private forests' share of total afforested area varies from 43.7% to 1.4%.



Private forests

- Small part of a farm,
- Not serious source of income,
- Result of natural succession on wastelands,
- High rate of fragmentation,
- Lack of organization of owners.



Private forests

Owners are not interested in investments in forest maintenance, stock-taking and developing management plan.

Measures provided by State Forest Policy depend on funding support and activity of local authorities



Private forests

Supervised by district governor

- develop management plan or (for area <10 ha) define protective measurments,
- oversee correct implementation defined tasks,
- permit transformation forest into agricultural area,
- grant funds for renovation and restoration, protective treatments,
- stamp harvest trees,
- issue certificates legal harvesting.



Private forests

District governors may organize their own forest guards or entrust supervision to district state forest officers of National Forest Holding



Audit

Conducted 2011

How the district governor
performed their tasks
related to private forest

Performance audit
compliance and financial audit



Audit questions

- Did the district governors properly perform their tasks under the Forests Act?
- Were administrative proceedings in cases related to private forests conducted properly?
- Were the tasks specified in agreements with the State Forests Holding carried out properly?
- What was the health and sanitary state of private forests?



Audit methodology

- 6 Regional Branches of NIK were involved.
- Audited:
 - 24 district governor were audited (4 in each 6 regions),
 - 1 city with the status of district,
 - 18 National Forest Holding district offices.
- Assessment of the health condition provide by experts in forestry.
- Additional information from local government and district building control offices were obtained.



Findings

- In 64% districts, data on the area of private forests and area covered forest management documentation were incomplete and inconsistent.
- 57% of private forest do not have management plans.



Findings

- 71% of administrative decisions were incorrect or issued in breach of the law.
- In 14% districts there were irregularities in switching forest for agricultural land.
- Owners subsequently applied for zoning decision and building permission → land used for non-agricultural purposes.



Findings

- 3 district governors refrained from taking enforcement measures against forest owners (64 cases) who failed to comply with administrative decisions which required them to perform maintenance and protective treatments.

- District governors failed to inform law-enforcement authorities about illegal or destructive logging by forest owners.



Findings

- National forest holding offices entrusted by district governors completed tasks properly.
- Health condition of the investigated forests (3% total area of private forests in audited districts) was good.



Findings

- All of district governors failed to carry out proper supervision how the tasks have been performed.
- Assessment of the quality newly afforested areas was conducted.



Results

The NIK assessed negatively the performance by district governors of their responsibilities concerning the management of private forests.

The worrying scale of irregularities suggests serious problems in sustainable forest management in private forests.



Results

- The NIK informed the Public Prosecutor's Office about substantiated suspicion of an offence in three cases, defined in the Penal Code as offences against the environment, consisting in causing damage of significant proportions to the flora, and in destroying plants in a protected area in breach of the applicable regulations.
- The NIK obligated the district governors to inform law-enforcement authorities about any instance of illegal or destructive logging.
- 127 other recommendations, out of which 102 have been implemented, and 25 were under implementation.



Results

Audit report was provided to the supreme national authorities, including those responsible for the environment and forestry, as well as to Members of the Polish Parliament.



Major challenges overcome during the audit

■ Challenges/solution

Audit of private property beyond competences of the NIK/
audit of supervising and other authority involved

■ Methodology/data

Analysis of documents and administrative decisions,
experts inspections, additional information/reliable data

■ Finding/Recommendation

General picture/recommendation addressed to the authority
involved (district governor, officers of National Forest
Holding)

■ Impact

Realization of the NIK recommendations – improvement of
the work of a civil servant

■ Scope audit & Questions

Ok, broad approach - performance, compliance and
financial audit.



SUPREME AUDIT OFFICE

**Thank you
for your attention**

