

Paper on Auditing Waste Management in Europe

EUROSAI WGEA Seminar –
Auditing Waste Management
Oslo, Norway, 3 May 2011



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Environmental Auditing

Outline of presentation

- Background
- Purpose
- Selection of audits for the paper
- Contents of the paper

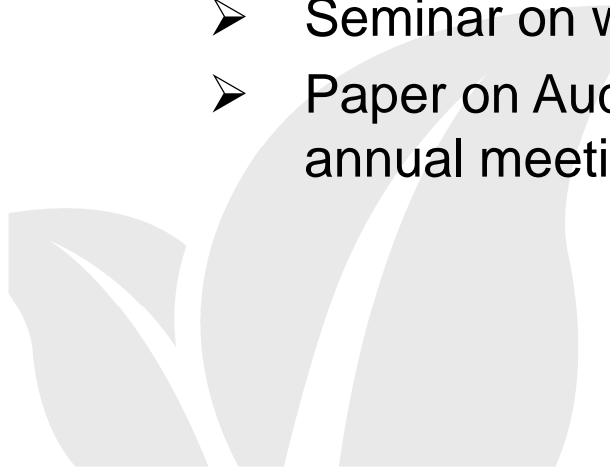


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Background

- Waste - A growing environmental problem in Europe and internationally
- 70 national audits reported 2004-2010
- 3 Cooperative audits reported 2004-2010
- EUROSAI WGEA Survey 2009 and 2010: waste top priority for seminars and meetings
- Proposal to the EUROSAI WGEA Steering Committee:
 - Seminar on waste management 2011
 - Paper on Auditing Waste Management to be presented at the annual meeting in Stockholm, October, 2011



Background (cont.)

- INTOSAI WGEA Work Plan 2002-2004, 2005-2007
 - INTOSAI WGEA "Towards Auditing Waste Management" (2004)
 - Presentation of waste audits at INTOSAI WGEA meetings in 2003, 2004, 2005, 2007.
 - "Focus on waste" website
- EUROSAI WGEA Work Plan 2002
 - EUROSAI WGEA Seminars:
 - Netherlands 2003
 - Austria 2005
 - 4 cooperative audits



Purpose – Why a paper?

- Supplement - "Towards Auditing Waste Management"
- *Not a guide*
- Summary of audits performed
- Provide overview
- Share knowledge
- Inspire auditing

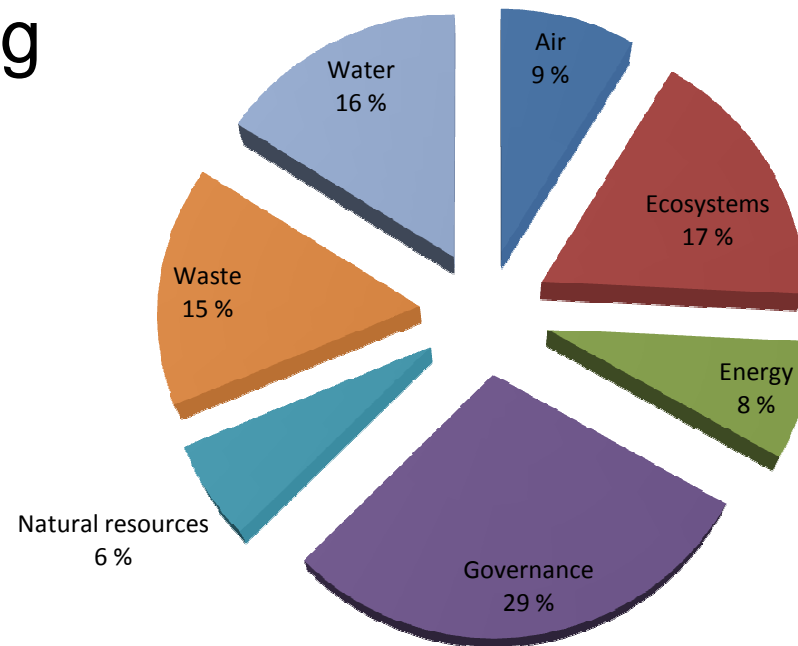


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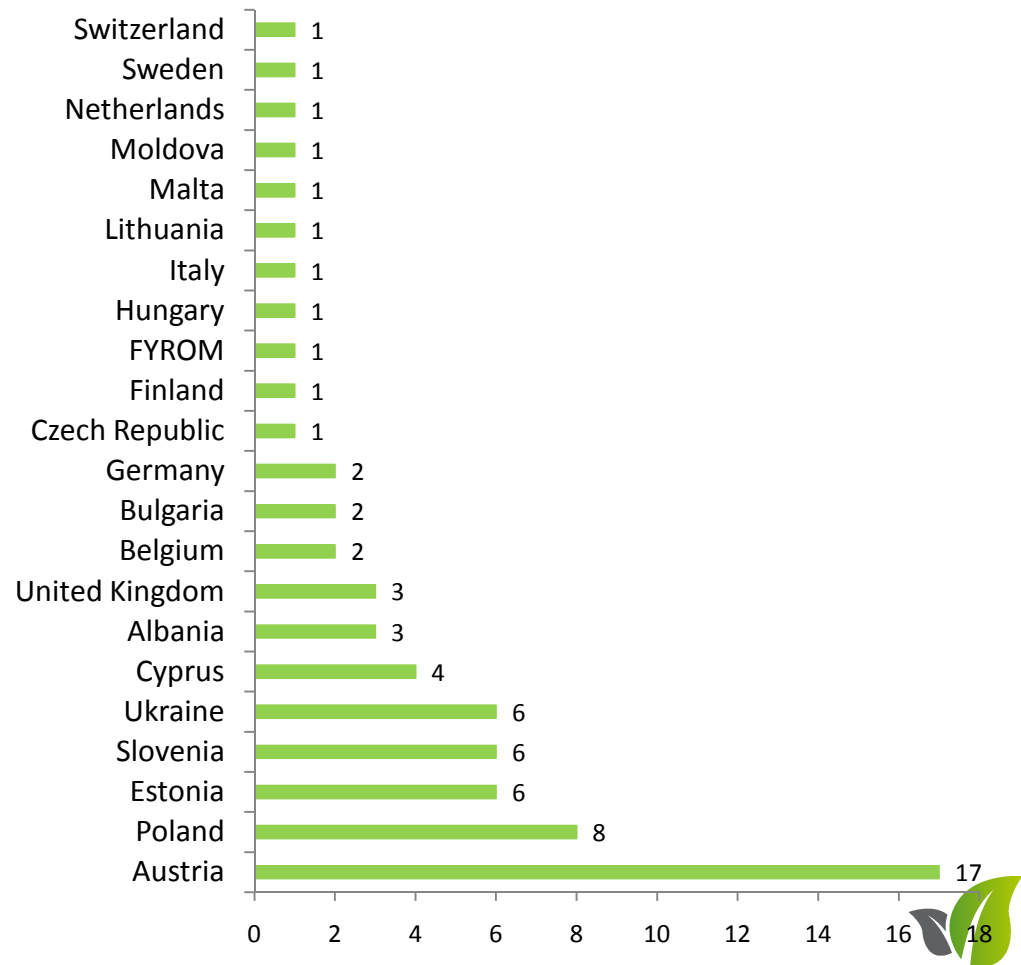
Selection of audits for the paper

- Environmental auditing 2004-2010:
 - 467 audits reported
 - Waste audits:
 - 15 % of total (N=467)
 - 70 audits



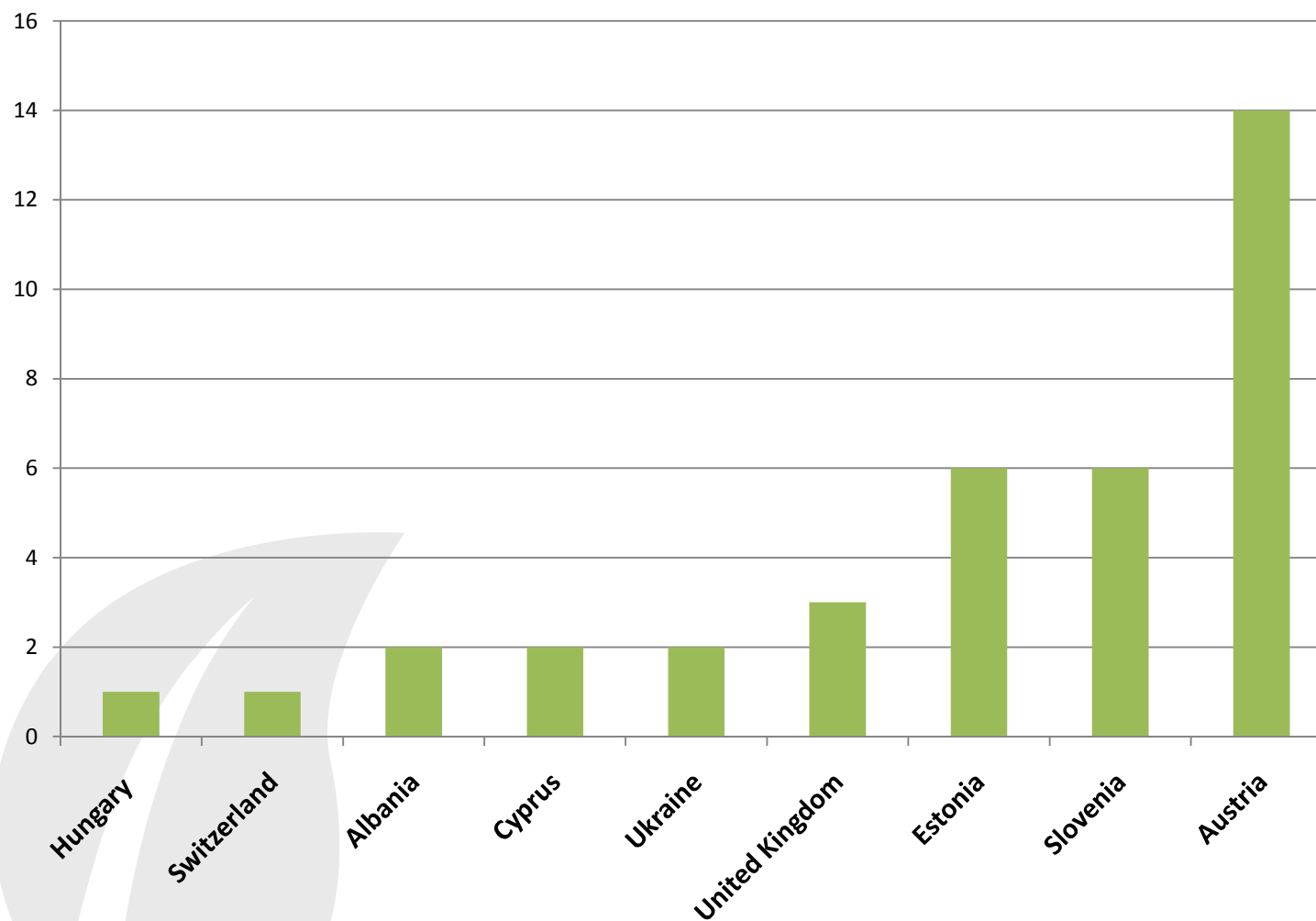
Selection of audits for the paper (cont.)

- 22 SAIs – 70 audits
 - Austria: 17 of 71
 - Poland: 8 of 52
 - Estonia: 6 of 23
 - Slovenia: 6 of 7
- Audits included in paper
 - 3 cooperative audits
 - 37 national audits



Selection of audits for the paper (cont.)

Audits included in the paper



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Selection of audits for the paper (cont.)

Cooperative audits 2004-2010		
Year	SAs	Topic
2009	Poland, Slovak Republic, Ukraine	Basel Convention – Transboundary movement of waste
2008	Germany, Ukraine, Slovak Republic, Poland, Russian Federation, Switzerland, ECA	Chernobyl Shelter Fund
2007	Czech Republic, Slovak Republic	Basel Convention – Transboundary and National Management of Hazardous waste



Contents of the paper

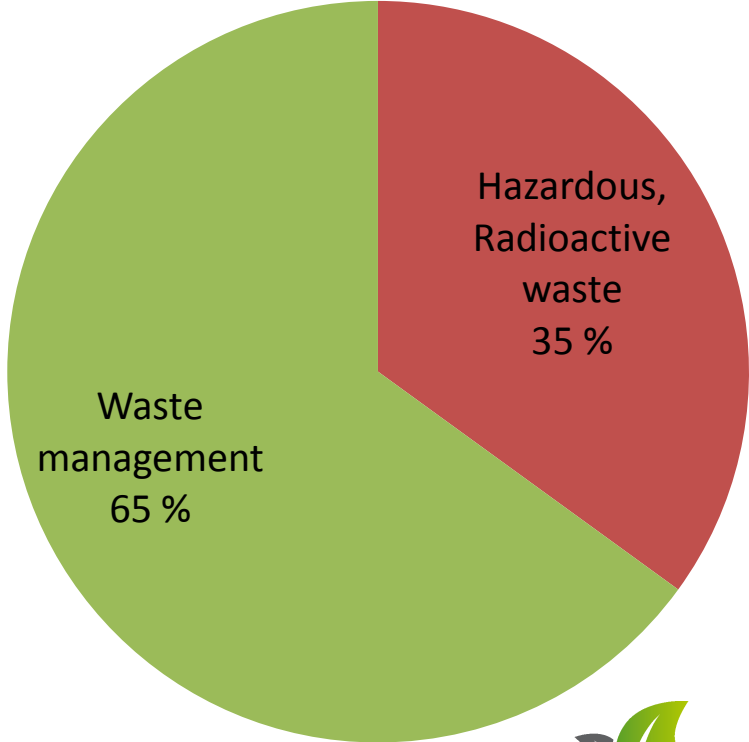
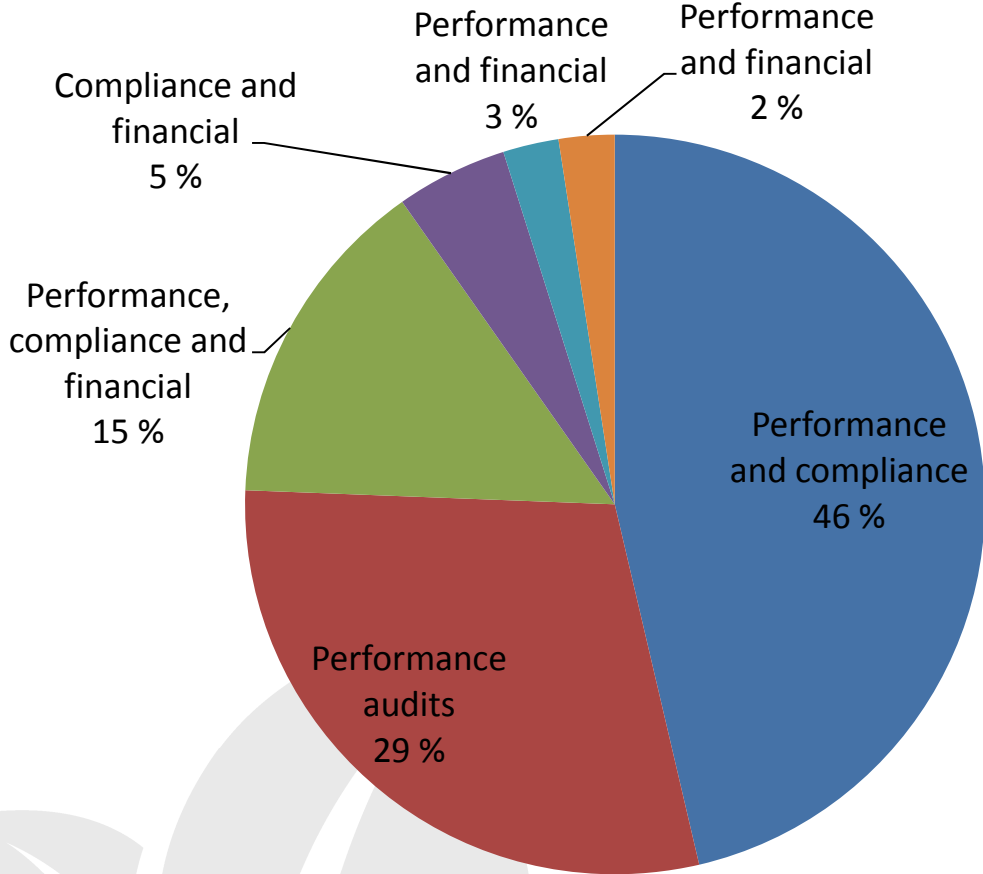
- Audit Topics
- Criteria
- Methodology
- Findings/Recommendations
- Future challenges



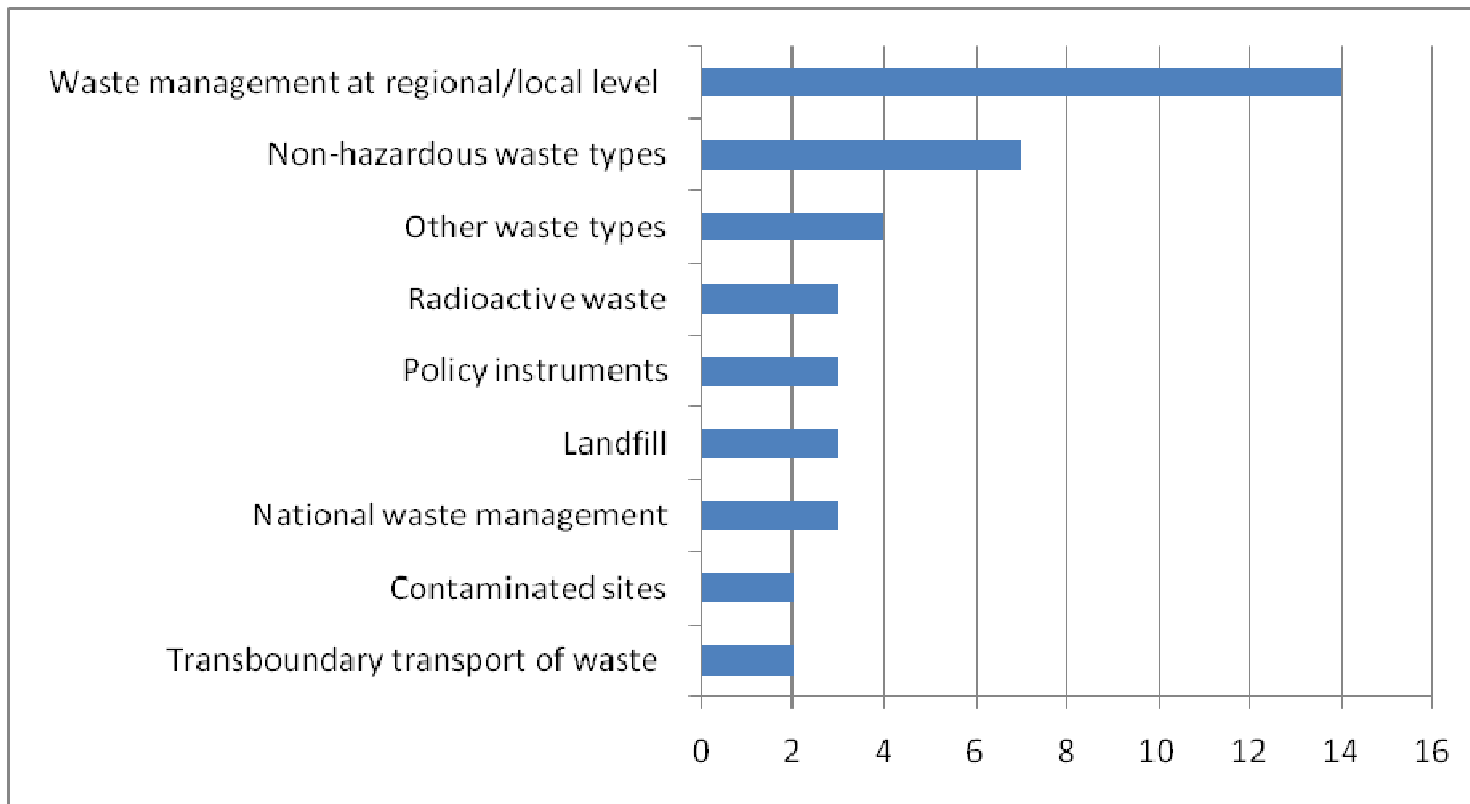
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Audit category and main audit topics (41)



Audit topics



Audit Criteria

- International agreements – e.g. Basel, Kyoto P., Helsinki Convention
- EU directives and regulations – e.g. Landfill Directive, Packaging Waste Directive, etc.
- National legislation – e.g. waste management act



Audit methodology

- Standard methodology: document review, interviews, secondary data
- Other methodologies:
 - Comparative analysis
 - External consultants
 - Quantitative analysis
 - Financial analysis
 - Random selection of auditee
 - Project management analysis



Audit findings/recommendations

- Implementation gap:
 - Legal implementation
 - Waste management infrastructure
 - Goal attainment
 - Control, enforcement, monitoring
- National/local waste management:
 - Data quality, existence of data
 - Capacity/Competence
 - Complexity – policies and regulations
 - Coordination
 - Cost-effectiveness
 - Producer responsibility

Future challenges/opportunities

- Implementation gap
- National local waste management
- Waste as a source of energy/raw materials
- Transboundary transport of waste
 - Control, enforcement and monitoring
- The economics of waste
 - Cost-effectiveness
 - Use of public funds
 - Levelling the playing field for private enterprise

Next steps

- Consider presentations, discussions and feed-back from you at the seminar
- Comments from SAls – 1 June 2011
- Presentation of final version in Stockholm, October 2011
- Publication at www.eurosaiwgea.org



Thank you for your attention!

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