



# Court of Accounts of Republic of Moldova

## Solid waste management

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# The audit objective

Is the system for management, regulation, collection and disposal of solid waste in Moldova used efficiently and does it contribute to minimizing the adverse environmental impacts caused by the waste disposal?

If not, what changes are needed?



# Sources of audit criteria

- ❑ **Directive 2008/98/EC on waste** (Waste Framework Directive);
- ❑ **Council Directive 1999/31/EC** of 26 April 1999 on the landfill of waste;
- ❑ **DIRECTIVE 2000/76/EC OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL** of 4 December 2000 on the incineration of waste;
- ❑ **Internal legislative and normative acts**, regulating the implementation of activities (tasks and duties) by public authorities at all levels to better waste management;
- ❑ Technical and environmental standards and requirements (internal) concerning the organization of waste collection and disposal.



# Audit Methods

- **Document examination**
- **Direct observation**
- **Collection and analysis of all types of audit evidence:**
  - **physical (photos)**
  - **verbal;**
  - **documentation;**
  - **analytical.**



# The overall audit approach was based on:

- **problems** (identifying of shortcomings, failures, verification and analysis of the problems and deviations from the criteria) and,
- **results** (if the objectives have been met and whether the activities are carried out as planned).



# Audit questions

- Is the legal framework fully applicable and updated? Are there some gaps or inconsistencies in existing policies?
- Is there a secure and efficient mechanism ensured on complete and accurate information to stakeholders on the environmental situation and problems related to waste management?
- What are the financial implications to address the impact of environmental pollution resulting from poor management of solid waste? Is the use of allocated resources effective ?
- Are there effective procedures established and applied to control and monitor the state of the environment in order to ensure its protection a result of waste disposal?



## THE MOST IMPORTANT FINDINGS

- ❑ **AN OVERALL STRATEGY FOR OPTIMIZING THE DISPOSAL SITE USING IS MISSING;**
- ❑ **THERE IS A NEED OF REGULATIONS IN ORDER TO ENSURE THAT THE WASTE DISPOSAL SITES ARE SELECTED, CONSTRUCTED (EQUIPPED) AND AUTHORISED IN A PROPER MANNER;**
- ❑ **THERE ARE NO LIMITS AND STANDARDS DEFINED FOR CONTROLLING THE VOLUME OF GENERATED AND STORED WASTE;**
- ❑ **WASTE DISPOSAL MANAGEMENT DOES NOT HAVE THE NECESSARY STRUCTURE AND RESOURCES;**
- ❑ **RESPONSIBILITIES REGARDING WASTE DISPOSAL MONITORING NEED TO BE SPECIFIED.**





## ***THE MOST IMPORTANT RECOMMENDATIONS***

- ❑ To develop a waste management strategy basing on the assessment of the situation in the country;
- ❑ To prepare and to implement an action plan (stipulating measures, persons in charge, completion dates) on the waste management problems;
- ❑ To determine the procedures for the landfills equipping, including the comprehensive regulatory actions, documents, etc.;
- ❑ To determine the responsibilities of bodies in charge of waste management and monitoring at central and local levels;
- ❑ To define the financial and non-financial tools, that should support the execution of the tasks by Local authorities.





# Challenges/Barriers

- This audit was the first audit in environmental area for my supreme audit institution;***
- The multitude of responsible institutions in this area caused some difficulties in the audit;***
- The lack of well-established national criteria in audited area.***



# Lessons learned

- To conduct a performance audit in the area of waste management, it is necessary to thoroughly study the international practice in this area;
- There are needed trained/experienced human resources and as appropriate.
- Substantial harmonization of national legislative framework with EU directives and requirements of international conventions is necessary in the area.



## IMPACT

- **In 2013, a waste management strategy for 2013-2027 was approved;**
- **Regional programming activities in waste management were established.**



**Thank you for your  
attention!**