Riksrevisjonen

Office of the Auditor General of Norway

Auditing Waste Management

EUROSAI WGEA Spring Session on Recycling
Tallinn, Estiona
April 2016

Background on the guidance

Update of ‘Towards Auditing waste management’ (2004)

Scope

- Hazardous and non-hazardous waste
- Excluded: radioactive waste

Examples from recent audits

4 steps when auditing waste management

Step 1: Identifying environmental and health risk scenarios related to waste management

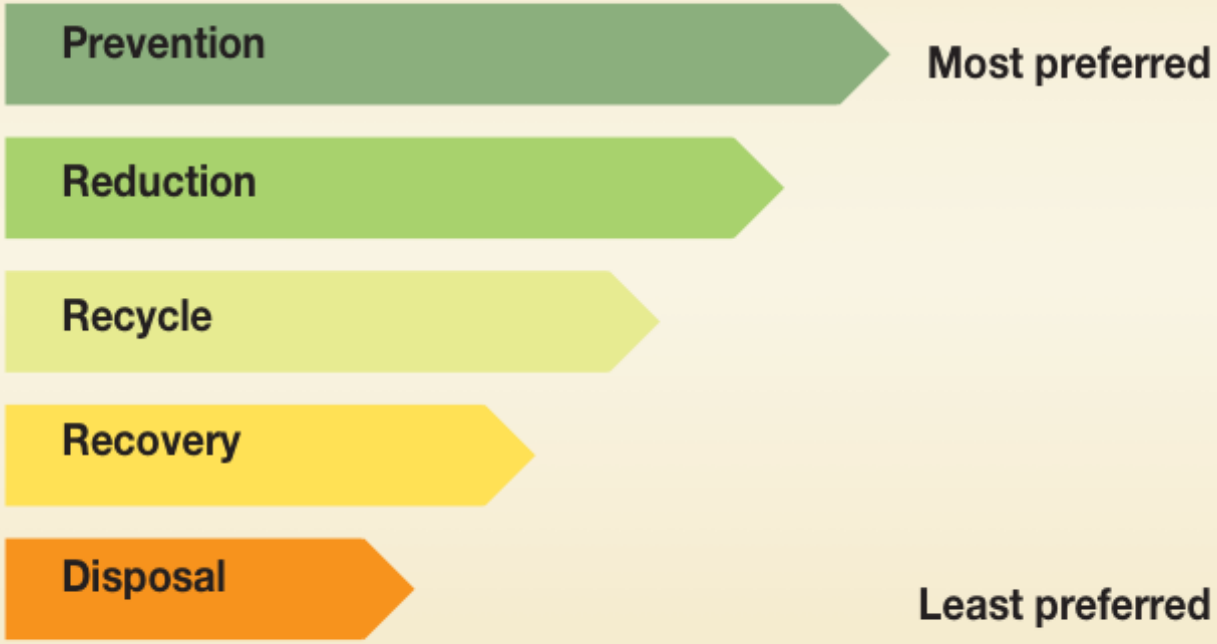
Step 2: Mapping out the actors and their responsibilities

Step 3: Identifying possible governance problems related to waste management

Step 4: Selecting an audit topic

Audit methodology

Waste management hierarchy



Source: UNEP, Green Economy Report, 2011.

Step 1 - Identifying environmental and health risk scenarios

Contamination of soil, surface and groundwater

Marine pollution

Air emissions

Odour and littering

Step 1 - Identifying environmental and health risks

Materiality

- Dispersal/ Number of people affected
- Reversibility
- Habitat
- Acuteness
- Economic costs

Probability

- Are there adequate systems for waste collection?
- Is waste handled in a sound manner?
- Is the import and export of waste subject to control?

Step 2- Mapping out the actors and their responsibilities

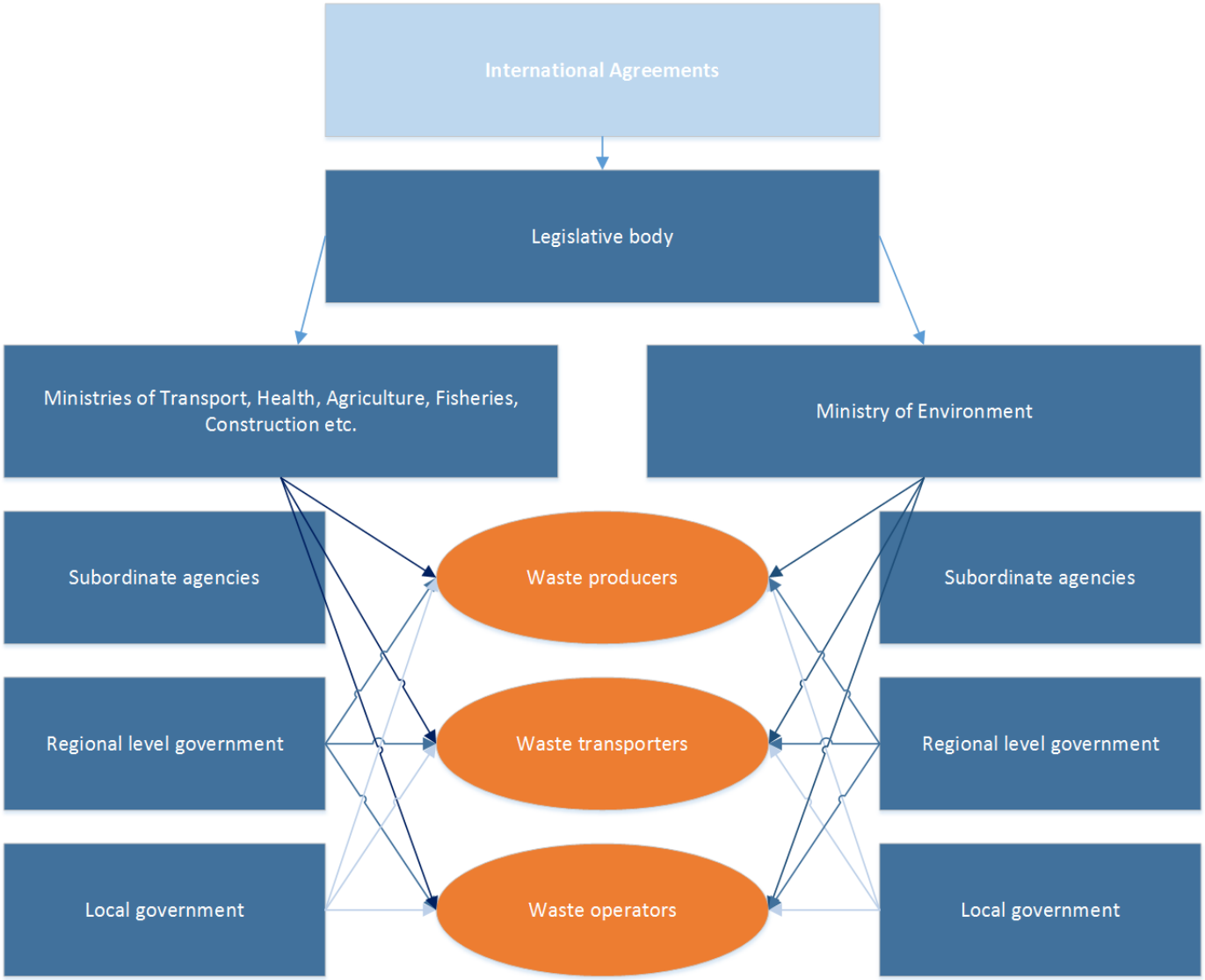
Identifying the most important actors

- Legislative bodies
- Relevant ministries
- Control authorities
- Waste handlers

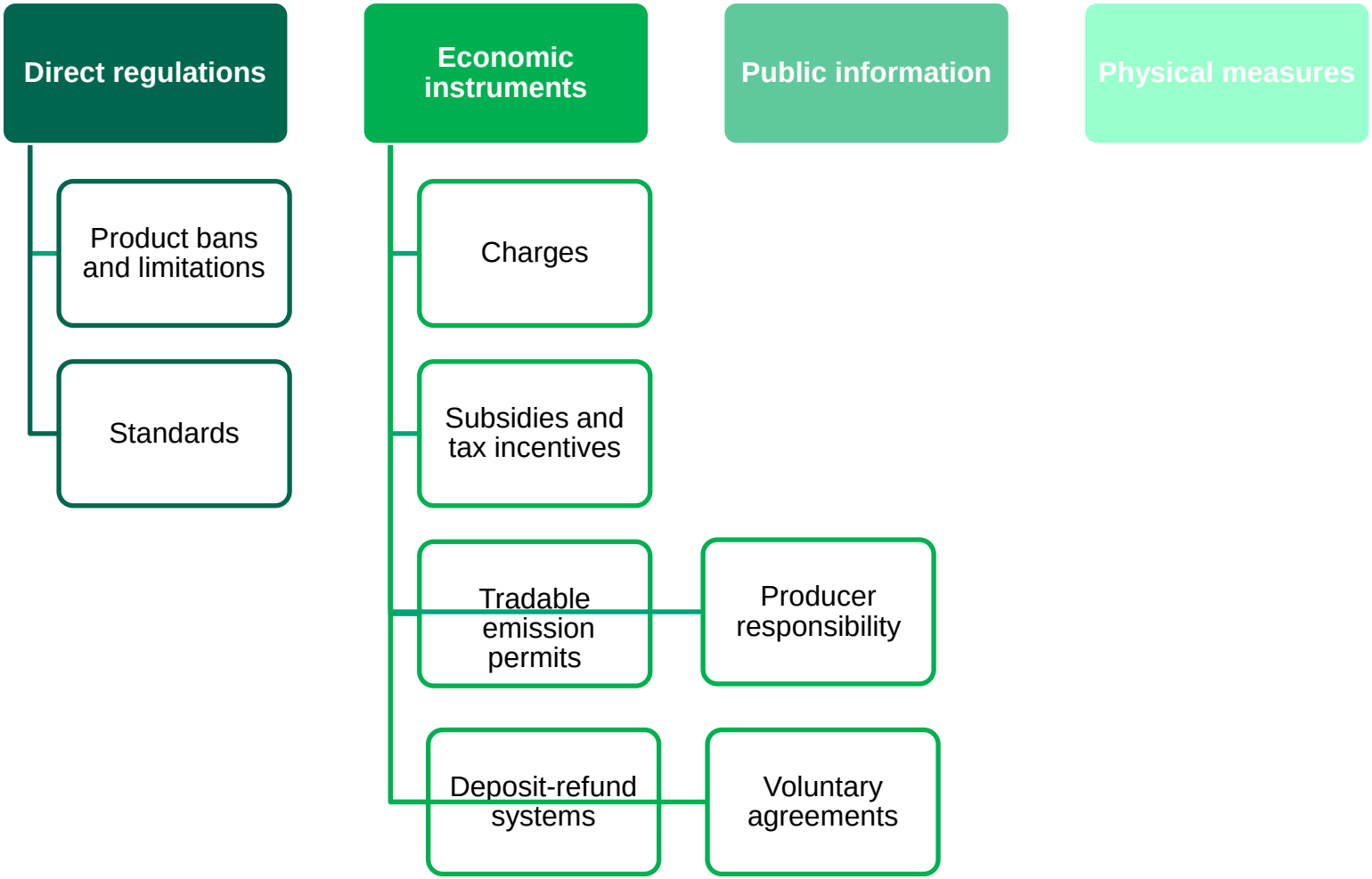
Waste management systems and waste streams

- Hazardous and non-hazardous waste

International and regional legislation


International Agreements
Legislative body
Ministries of Transport, Health, Agriculture, Fisheries, Construction etc.
Ministry of Environment
Subordinate agencies
Regional level government
Local government
Waste producers
Waste transporters
Waste operators
Subordinate agencies
Regional level government
Local government

Policy tools for waste management



Step 3 - Identifying possible governance problems

Step 4 - Selecting an audit topic

Identifying risk

- Economy
- Efficiency
- Effectiveness

Selecting an audit approach

- Results-oriented approach
- Problem-oriented approach
- System-oriented approach

Audit questions	Audit topic	Type of risk	Audit approach
Are **control levels adequate**? Do authorities have control of the export of hazardous waste?	Monitoring and control systems	Efficiency/ Effectiveness	Results-oriented
Have **necessary sanctions** been established, and are they adequately used? Do sanctions deter illegal actors?	Enforcement	Efficiency/ Effectiveness	System-oriented Results-oriented
Has the government conducted **sufficient impact assessments** before implementing new waste policies?	Policy impact assessments	Effectiveness	System-oriented
Do practices related to waste management **comply with international commitments?**	Implementation of international agreements	Efficiency	System-oriented

Audit methodology

- File examination
- Interviews
- Observation
- Statistical analysis
- Surveys and questionnaires

Observation: Not easily accessible unmanned municipal collection point.
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Audit methodology

Innovative audit methodologies

- Public opinion
- Web-monitoring
- Tracking
- Geographic Information System (GIS)

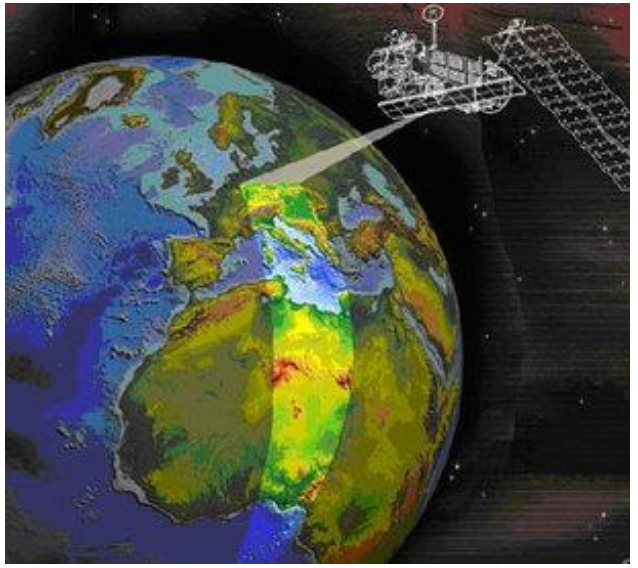
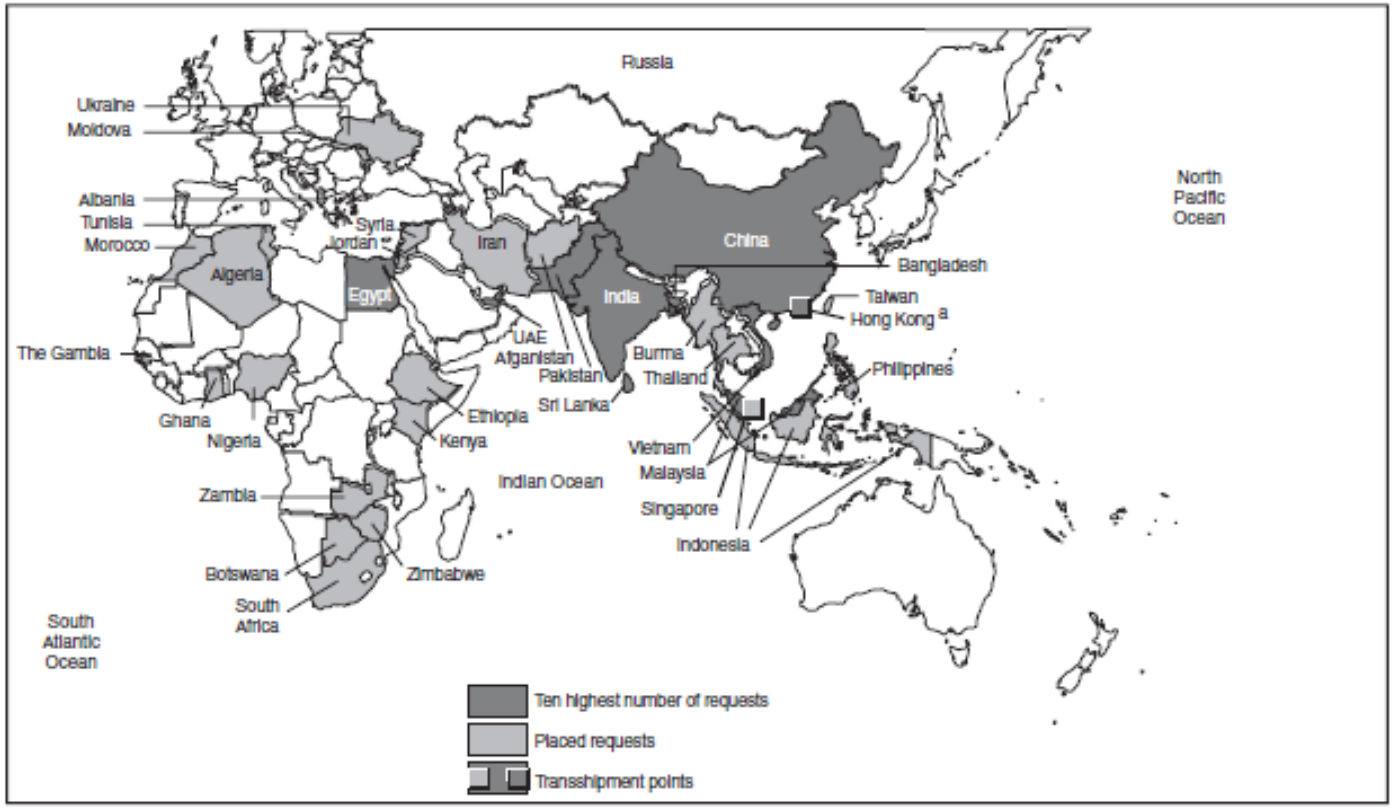


Photo: European Space Agency

GAO: Web-monitoring of electronic waste

Figure 2: Developing Countries Requesting CRTs on Two Internet E-commerce Web Sites, February 2008 to May 2008



Source: GAO analysis of two Internet e-commerce sites.

"There is likely no other area of **organized crime** that provides such a significant opportunity for **money laundering** and **tax fraud** as **waste disposal**, with its near **complete lack of monitoring, statistics or reporting**" (UNEP)

Transboundary movement of waste
Lack of international common standards, monitoring & enforcement
waste crime

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UK firm fined over illegal waste exported to Brazil

6 March 2013 | UK

A firm has been ordered to pay £85,000 over the illegal export of tonnes of waste from Britain to Brazil in 2009, the Old Bailey has heard.

Waste crime crackdown launched by Environment Agency

8 December 2011 | UK

A taskforce has been set up by the Environment Agency (EA) to crack down on illegal waste sites in England and Wales.

The agency says these sites can pose a real threat to human health and can damage the environment.

'This is not a good place to live': inside Ghana's dump for electronic waste

...gbloshie, young people scavenge for scrap metal amid the smoke from fires. The health risks are obvious - but the money is too good to ignore

Les trafics de déchets dangereux prospèrent en Europe

LE MONDE | 11.05.2011 à 14h32 • Mis à jour le 25.09.2012 à 12h05 |

Par Gilles van Kote (avec Jacques Fortier, à Strasbourg)

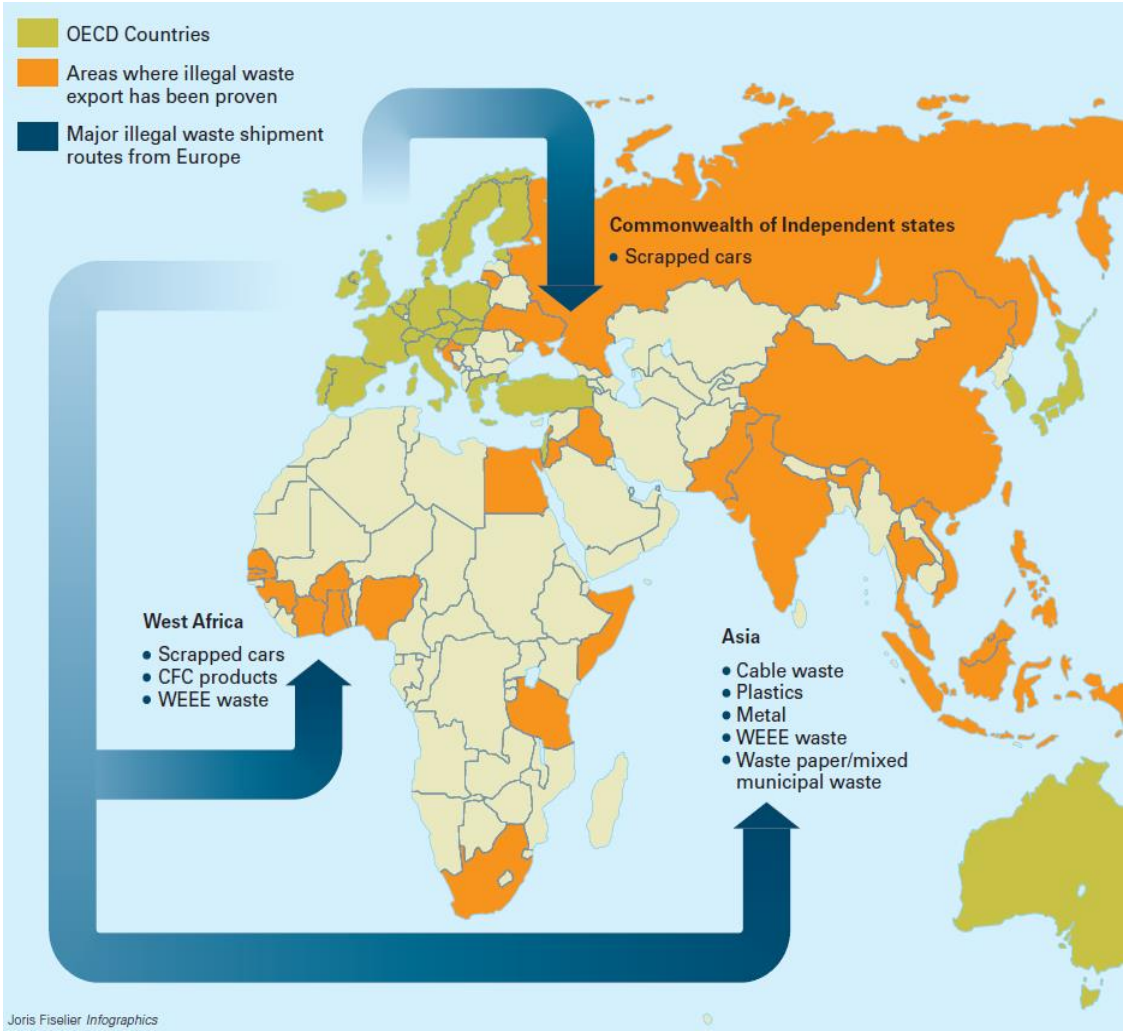
Abonnez vous à partir de 1 € | Réagir | Classer | Partager (1) | Tweeter

Terra dei fuochi, maxi rogo di scarti di pellame: i rifiuti delle fabbriche finiscono nei campi

World's biggest ship graveyard - where huge tankers and cruise liners are scrapped on the shorefront and workers toil for £2 a day

- Massive Gadani ship-breaking yard stretches some 10kn along the coast near Karachi, Pakistan
- ...e paid a pittance to work in filthy and dangerous conditions but there is not shortage of recruits
- ...reduces around 100 ships a year into sheets and angles of metal, pipes and working machines
- ...about a million tonnes of steel fulfilling most of Pakistan's demand for metal from the construction

A global challenge



Coordinated Audit on the Enforcement of the European Waste Shipment Regulation

- SAI's of Bulgaria, Greece, Hungary, Ireland, the Netherlands, Norway, Poland and Slovenia

- **Audit questions**
  (1) Do relevant authorities comply with the requirements arising from the European Waste Shipment Regulation?
  (2) How do authorities enforce the regulation?
  (3) What is known about the effectiveness of the enforcement measures?

Coordinated Audit on the Enforcement of the European Waste Shipment Regulation

Findings

- Important differences in the enforcement and interpretation of the regulation, numbers of inspections, and the handling of infringements

Conclusions

- Businesses may be encouraged to export their waste via countries with fewer inspections and milder sanctions
- Increases the risk of waste being shipped illegally, which may result in improper waste treatment

International challenges…

…require new SAI approaches

- Cooperative audits
- Exchange of SAI information and expertise
- Use of innovative methods