



# Belgian Court of Audit

## Different ways of auditing the implementation of the Water Framework Directive

Michael STASSART, junior auditor  
Stéphane NASSAUT, auditor

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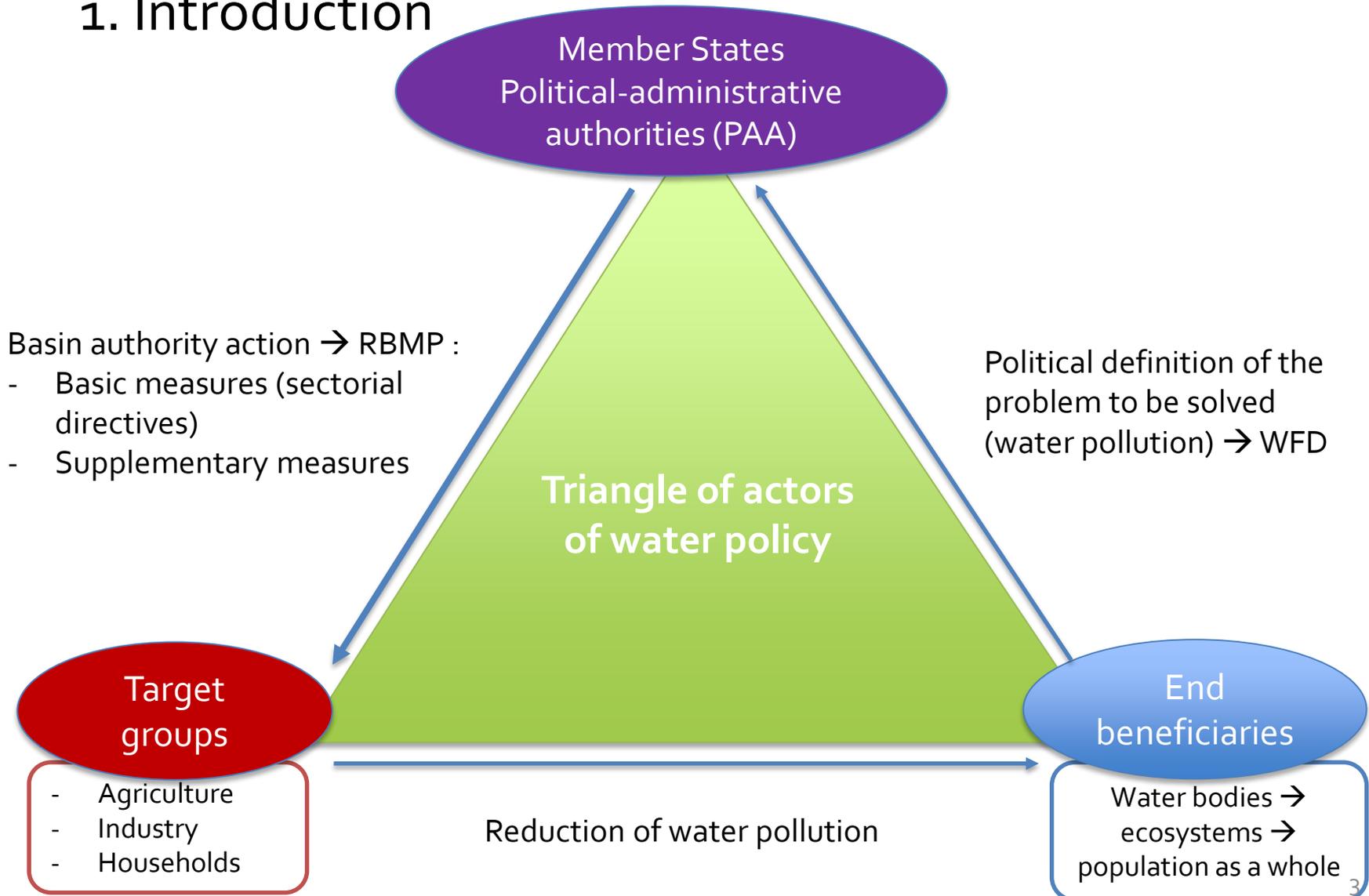


# Different ways of auditing the implementation of the Water Framework Directive –

## Presentation outline

1. Introduction
2. Three audit approaches
3. Performance of our audit
4. Concluding remarks

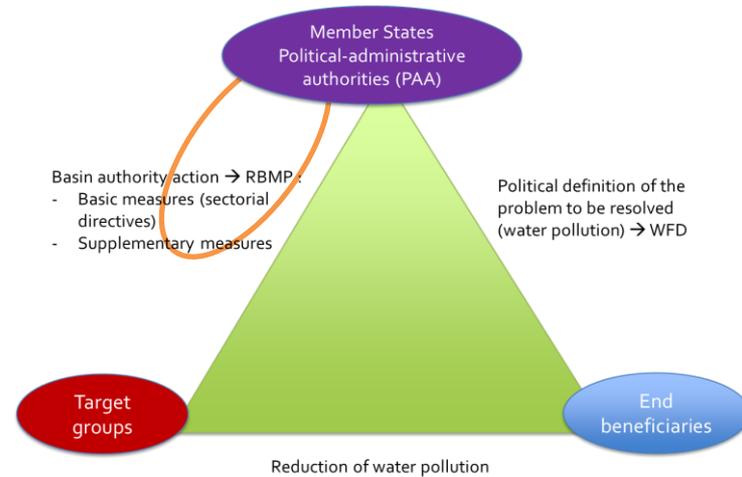
# 1. Introduction



## 2. Three audit approaches :

### 2.1 : audits targeted at political-administrative authorities

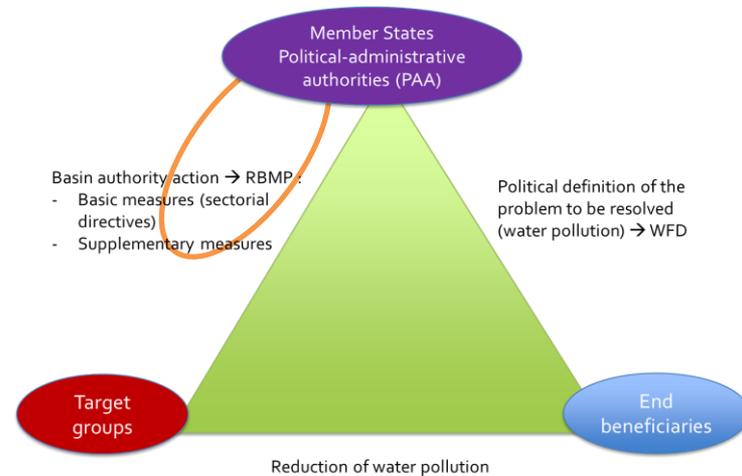
- Water policy governance
  - Government >< river basin authority >< providers of services
- European directives enactment
  - deadlines, disputes, etc.
- Project management (RBMP development)
  - transparency, stakeholders' participation, ...
- RBMP quality:
  - Assessment of water quality (monitoring network, ...)
  - Pressures analysis (identification/quantification/localisation)
  - Economic analysis of water (disproportionate costs, cost effectiveness, ...)



## 2. Three audit approaches :

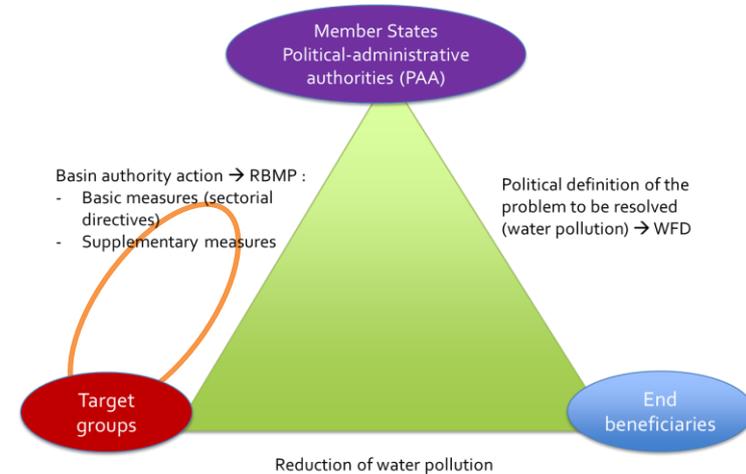
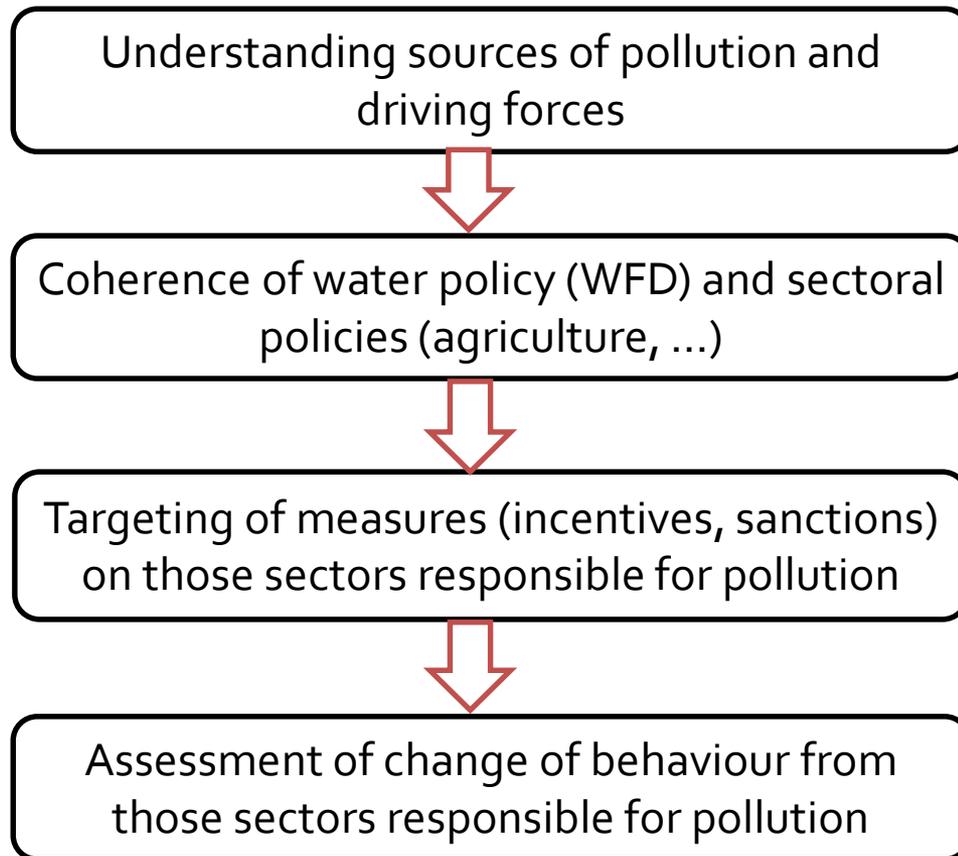
### 2.1 : audits targeted at political-administrative actors

- Good status objectives (definition, ambition, justification of exemptions, ...)
- Financing the programme of measures (cost recovery of water services, etc.)



## 2. Three audit approaches :

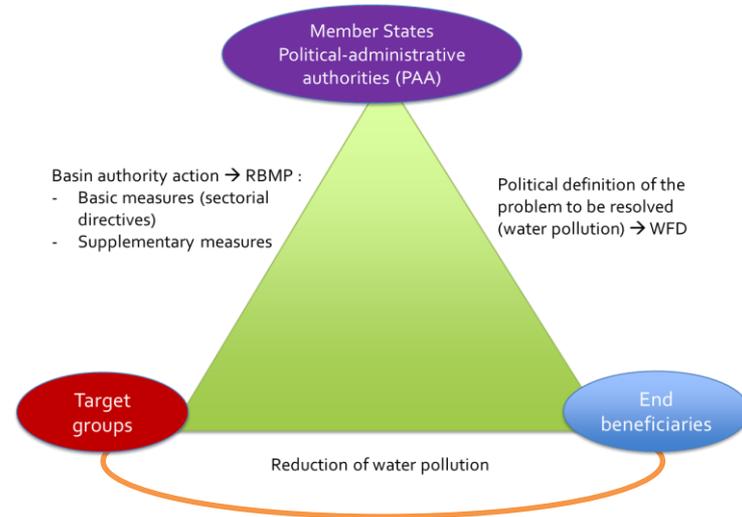
### 2.2 : audits aimed at target groups



## 2. Three audit approaches :

### 2.3 : audits targeted at end beneficiaries

- Relation between water quality (no deterioration/improvement), measures taken and change of behaviour from those sectors responsible for pollution
- Reliability of water quality monitoring data





## 3. Performance of our audit

### 3.1. First step : Risk assessment

- Main risks identified dealt with the action of the political-administrative actors (mainly, the Walloon government)
- Risks classified into three categories: Risks of legality, of good performance and financial risks
- More than risks, a number of findings at this stage :
  - Delays in enacting European directives;
  - Lack of steering during the development of the RBMPs;
  - Lack of follow-up of the measures contained in the RBMPs;
  - Problems in the funding structure of the RBMPs.



### 3. Performance of our audit

#### 3.2. Second step : start of the audit

- **Audit scope** : implementation of the WFD in the Walloon Region
- **Audit objective** : To highlight the shortcomings in the management of water quality in the Wallon Region (water represents a strategic resource for Walloon citizens and also for the neighbouring regions).
- **Three audit questions** :
  1. Did the river basin authority (Walloon government) meet the **enactment requirements and deadlines** of the WFD (including of its daughter or related directives) ?
  2. Did the river basin authority (Walloon government) define an **integrated strategy** of water management in the Walloon region?



### 3. Performance of our audit

#### 3.2. Second step : start of the audit

3. Did the river basin authority (Walloon government) secure the **funding of the programmes of measures** whose implementation is necessary to achieve the environmental objectives set in the RBMPs?



### 3. performance of our audit

#### 3.3. Third step : during fieldwork...

- **New information** available due to the development of the second RBMPs (2016-2021), about :
  - pressures,
  - water bodies at risk,
  - postponement of the year of maturity of « good status » objectives

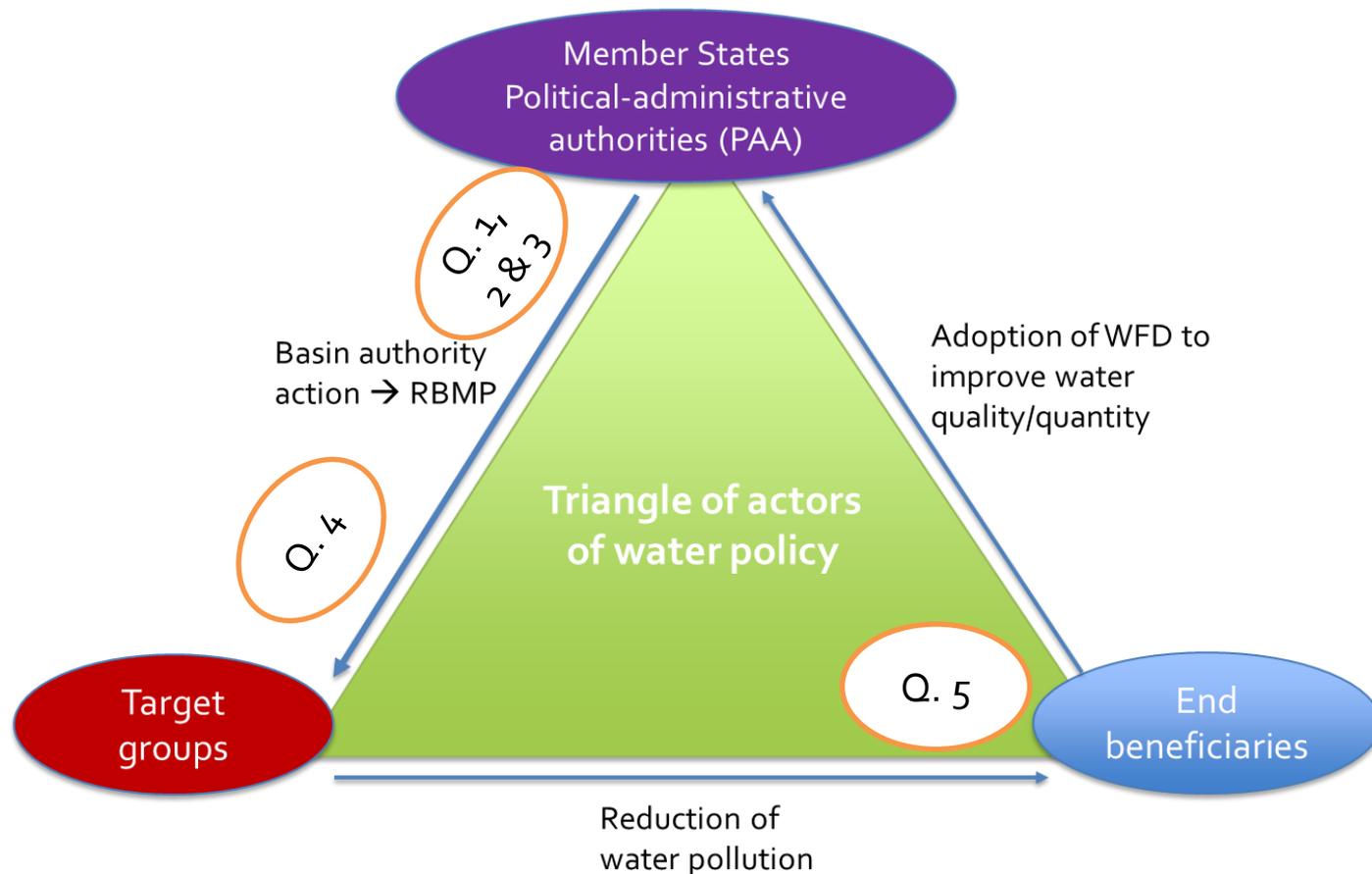
#### → **Two more audit questions :**

4. Are the measures aimed at reducing **pressure from agriculture** relevant?
5. Will the Walloon Region meet the **objectives of “good status” by 2027**, as required by the WFD ?

### 3. Performance of our audit

#### 3.4. As a result...

- audit completion moved alongside the triangle :





## 4. Concluding remarks

- WFD **promotes integration** of water quality issues into sectorial policies
  - This approach is still a challenge for auditors
- Auditing sectorial policies (approach 2), even partially, is necessary to **materialize the impact** on water quality
  - Knowledge of the issues of sectorial policies represents a considerable time saver for addressing integration issues
- Approaches 2 & 3 are highly **constrained by feasibility criteria** (such as data availability and reliability) and human resources available
  - Good balance between audit objectives and audit planing must be found

**“In the confrontation  
between the stream and  
the rock, the stream always  
wins, not through strength  
but by perseverance.”**

H.Jackson Brown

