



# Cooperative audit on the Enforcement of EU Waste Shipment Regulation

Jan Willem van de Wardt

Netherlands Court of Audit



# Content

1. EU Waste Shipment Regulation
2. Participating SAIs
3. Audit objective and audit questions
4. Audit approach and cooperation
5. Plans for a joint audit on a global level



# 1. European Waste Shipment Regulation (EWSR)



- Implements Basel Convention & OECD decision
- Objective: prevention of illegal shipment and dumping of hazardous waste
- Procedures vary depending on type of waste and destination
- Large differences in enforcement



# 1. Waste streams



- Statistics waste shipments incomplete
- 8 million tons of hazardous waste exported by EU member states, mostly within the EU (2005)
- Waste paper, used plastic, metal and electronics are exported in large amounts
- Compliance is a problem



## 2. Participating SAIs



- Bulgaria
- Greece
- Hungary
- Ireland
- Norway
- Poland
- Slovenia
- The Netherlands



### 3. Audit objective

- Improving the enforcement of EWSR by providing insight into differences in:
  - Enforcement strategies
  - Performance among countries





### 3. Main audit questions

- How is the EWSR incorporated into legislation?
- How are violations punished?
- Do the organisations charged with enforcement have enough resources?
- What is the enforcement strategy and how is it put into practice?

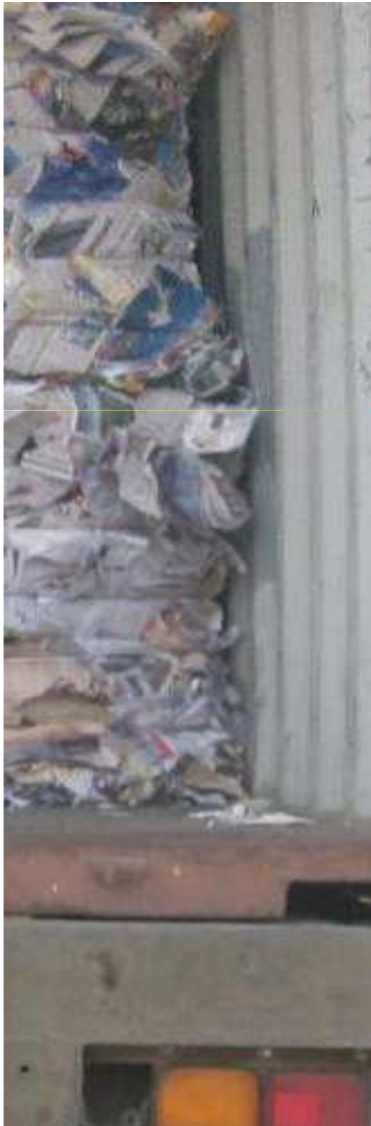




## 4. Audit approach and cooperation

Common audit approach:

- Desk research:
  - Collection of statistical information
  - Analysis of legislation
  - Analysis of enforcement strategy
- Data collection: inspections and penalties
- Interviews with staff of relevant authorities







## 4. Audit approach and cooperation

- Common standards: good governance, cooperation, enforcement and quality of information
- National reports and a joint report
- Communication: meetings, email, phone



## 5. Joint audit on waste streams on a global level (2012-2013)



- Proposal: joint audit on a specific waste stream through several countries
- Preliminary discussion with Asian SAIs
- Each SAI audits one part of the chain (production, shipment, recycling and disposal)



**Thank you for your attention**

[j.vandewardt@rekenkamer.nl](mailto:j.vandewardt@rekenkamer.nl)