

### MESSAGE FROM THE CHAIR

Dear Colleagues,



The first edition of EUROSAI WGEA Newsletter in 2019 is issued at the crossroads of spring and summer, a wonderful time for outdoor adventures to explore the richness of our flora and fauna. This is an ideal setting for peeking into the future, towards the Joint

Biodiversity Conference of EWGEA and the European Court of Auditors scheduled for October which will be dedicated to biodiversity issues.

Europe is not very surprisingly a region wherein the decline of species and ecosystems has been historically quite significant and continues due to strong pressures from various economic sectors, transport and urban sprawl. Our societies have become much more aware of the value of biodiversity in balancing our climate and providing food security, and people generally appreciate the aesthetic and inherent value of nature. Sustainable solutions to balance the advancement of mostly short- to mid-term socioeconomic needs with long-term ecological effects, however, are not easy to come by in practice.

I hope that the Joint Conference will inspire our Members to plan audits to support policy improvements towards the goal of decoupling socioeconomic progress from biodiversity loss.

I also wish to highlight that we are soon approaching the end of EUROSAI WGEA Strategic Plan 2017-2020. All EUROSAI WGEA Members are invited to contribute to the next blueprint for 2020-2023 via responding to related questions in the recently circulated Annual Survey as well as engaging in discussions at the 17<sup>th</sup> Annual Meeting held in the frames of the Joint Conference in Luxembourg.

The current edition of our Newsletter includes a Feature Story from the Spanish Court of Auditors, information about recent and upcoming EUROSAI WGEA events as well as environmental audit news items from the Members and cooperation partners.

Have a good read!

Yours sincerely,



Janar Holm  
Auditor General of Estonia  
Chair of EUROSAI WGEA





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## UPCOMING EVENTS

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### 19<sup>th</sup> INTOSAI WGEA Assembly

The Secretariat of EUROSAI WGEA will attend the 19<sup>th</sup> INTOSAI WGEA Assembly taking place 6-9 August 2019 in Bangkok Thailand to report on EUROSAI WGEA's recent activities.

### 17<sup>th</sup> Annual Meeting of EUROSAI WGEA

From 22-24 October 2019, a Joint Biodiversity Conference of EUROSAI WGEA and European Court of Auditors will be held. The event will consist of ECA's conference day dedicated to various key experts as well as the two-day Annual Meeting of EUROSAI WGEA. Invitations have been sent to all EUROSAI WGEA Members and registrations are due 10 September 2019.

### Save the dates: environmental audit e-courses

Two open online training courses will run in cooperation of SAI Estonia and University of Tartu in autumn 2019: INTOSAI WGEA MOOC '[Auditing Waste Management](#)' (new!) from 9 September to 13 October 2019 and EUROSAI WGEA MOOC '[Auditing Water Issues](#)' from 4 November to 9 December 2019. The courses are a collective effort of SAIs in Europe and beyond and are offered free of charge to everyone interested. Registrations are open [here](#).

*Please contact Ms Kaire Kesküla at the EWGA Secretariat at [kaire.keskula@riigikontroll.ee](mailto:kaire.keskula@riigikontroll.ee) for more information.*

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## FOCUS ON ENVIRONMENTAL AUDIT IN SPAIN

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### THE SPANISH COURT OF AUDIT ADDS NEW GREEN LEAVES TO ITS AUDIT WORK!

*By Mr Manuel Sueiras, representative of the SAI of Spain in the WGEA*

After the amendment to its legal mandate in 2015 setting an obligation to monitor the environmental sustainability of public spending, the Spanish Court of Auditors (TCU) has intensively focused on training and motivating its staff in the environmental field. TCU also participated in the recently concluded EUROSAI WGEA cooperative audit on air quality led by the SAIs of the Netherlands and Poland. Consequently, the SAI of Spain considers itself sufficiently prepared to start auditing the performance of Spanish public authorities in environmental matters. For this reason, in TCU's Audit Programme for 2019 several audits related to environmental issues have been included, currently in different stages of progress and execution.

Water management and municipalities' environmental management under review

The audit on **water quality control** is in the final stages of preparation, with fieldwork completed and audit evidence gathered. This operational and compliance audit is aimed at analysing the systems and procedures applied for the sanitary control of water quality. Procedures applied by the responsible ministry as well as the prevention and control of environmental effects regarding drinking, bathing and public swimming pool waters – three of the most important types of water use affecting health – are reviewed.

Amongst the actions carried out in this audit, the review of the Information Systems (SINAC, NÁYADE and SILOÉ) implemented by the auditee in accordance with the regulation of each type of water analysed has particular relevance. Another important area under review will be the preparation and implementation of the Sixth



Sustainable Development Goal (SDG6) of the United Nations 2030 Agenda aimed at guaranteeing the availability and sustainable management of water, specifically Target 6.1 related to the access to drinking water with guaranteed quality in its supply.

Another audit at an advanced stage of preparation concerns the **environmental actions of municipalities** with more than 10 000 inhabitants. TCU participates in this audit together with almost all regional external control bodies (RAIs) that exist in Spain. The scope of the audit has been jointly established and while TCU analyses the activities of municipalities in regions without an external control body, each RAI conducts audit work according to its internal guidelines within its territorial scope. A joint report will be drawn up as a summary from all the reports issued.

The audit is designed in two phases: firstly, a global analysis of the extent to which municipalities plan environmental policies, approve regulations and develop actions for the protection of the environment; secondly, analysis of specific actions relating to acoustic, atmospheric and light pollution, as well as the selective collection of solid urban waste.

### Cooperative avenues taken by TCU

Another interesting audit, on **actions taken to combat desertification and to prevent and manage forest fires** is being planned at TCU. The audit is oriented towards the assessment of the systems and procedures applied by the State Government in the programs and policies dedicated to defence against desertification and those destined to forest fire prevention and extinction – their economic-financial rationality and compliance with the principles of legality, effectiveness, efficiency, economy, environmental sustainability and transparency. Also, aspects related to the monitoring of relevant international conventions signed by Spain will be analysed. The audit team has already carried out several preliminary actions in the Ministry of Agriculture, Fisheries and Food.

This audit is a joint initiative of the TCU and the Court of Auditors of Portugal launched in spring 2018. Both SAIs will produce reports on national actions aimed at mitigating desertification processes and measures for the forest fire

prevention and extinction and, in 2020, a comparative document on the results of the audit work in both countries would be issued.



*The SAIs of Spain and Portugal launched a bilateral desertification and forest fire audit in April 2018 in Cáceres, Spain*

TCU also participates in the **coordinated audit of protected areas in Latin America, the Caribbean and the Iberian Peninsula**. This project is carried out within the framework of the Special Technical Commission on Environment of the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS COMTEMA) in collaboration with GIZ, German Corporation for International Cooperation, and is coordinated by the SAI of Brazil. It is a continuation of an earlier project, the coordinated audit on protected areas in Latin America (2014-2015).

In this second initiative, that covers the period 2019-2020, the state of protected areas in Latin America will be re-evaluated and the evolution of the indicators in the period since the first initiative will be analysed, extending the analysis to the protected areas of the countries whose SAIs are first time participating in the project, such as Spain. In addition, the audit incorporates an analysis of the implementation of Agenda 2030, evaluating the progress of the countries involved and, specifically, monitoring the implementation of the SDGs related to biodiversity (SDG 14 related to submarine life and SDG 15 related to terrestrial ecosystems).



Currently, training is being provided for staff involved in the cooperative audit in order to standardize the knowledge of the participating SAIs and exchange the lessons learned from the previous initiative.

#### Looking into the near future

Preliminary work is currently underway in TCU to prepare for the audit of the **management of greenhouse gas (GHG) emission rights** in the financial years of 2017-2018.

In response to growing concerns about the impact of GHG emissions and the increase in temperatures at the global level, the TCU deems it appropriate to monitor the actions of the Spanish Ministry of Ecological Transition related to the GHG emission rights. The objectives of the audit would be the management of GHG emission rights, compliance with applicable regulations and the procedures applied in the allocation and control thereof, GHG emissions' measurement systems, as well as the budgetary income derived from the auctioning of the rights. Additionally, and as far as possible, the effect of this system on the levels of GHG emissions of Spain would be assessed.

*If you wish to get more information of TCU's ongoing and planned environmental audits, please contact Mr Manuel Sueiras at [manuel.sueiras@tcu.es](mailto:manuel.sueiras@tcu.es).*

## NEWS FROM THE SECRETARIAT

### EUROSAI WGEA cooperative audit on air quality



Cooperative audit on air quality, one of the biggest European cooperative audits thus far, bore fruit in the beginning of the current year. Led by the Netherlands and Poland, a record 15 SAIs and the European Court of Auditors contributed to this project.

The results of the audit were also presented to the European Commission and discussed in the frames of the meeting relating to the implementation of the Ambient Air Quality Directives in March 2019.

*The report is available at*

[https://www.eurosaiwgea.org/audits/Audit%20documents/](https://www.eurosaiwgea.org/audits/Audit%20documents/Joint_report_on_air_quality_2019-MQ_updated2.pdf)  
[/Joint\\_report\\_on\\_air\\_quality\\_2019-MQ\\_updated2.pdf](https://www.eurosaiwgea.org/audits/Audit%20documents/Joint_report_on_air_quality_2019-MQ_updated2.pdf)

*Please refer [here](#) for the press release.*

### SC videoconference

The EWGEA SC held a videoconference on 21 February 2019. SC members discussed the upcoming meetings as well as other relevant issues such as ongoing cooperative audits and the promotion of future ones, EWGEA's identity and website, preparations for the transfer of the EWGEA chairmanship from 2020 and discussions over the next Strategic Plan of EUROSAI WGEA for 2020-2023. SAIs of Cyprus, Estonia, European Court of Auditors, Latvia, Lithuania, Malta, Slovenia, Ukraine and Poland (observer) took part of the meeting.



### Bilateral meeting with ARABOSAI WTEA

The chairs of EUROSAI WGEA and ARABOSAI WTEA, Auditors General of Estonia and Kuwait held a bilateral meeting in Kuwait City in March 2019 in the framework of the wider cooperation agreement between the two SAIs. The EWGEA Secretariat presented recent activities of the Working Group including EUROSAI WGEA MOOC on water audit.

### Spring Session 2019

Spring Session 'From Waste Management to Circular Economy' was hosted by the Audit Office of the Republic of Cyprus in Kalopanayiotis, Cyprus on 7-8 May 2019. The meeting was attended by about 50 representatives from 23 SAIs.



The keynote speakers from Cyprus, Estonia, Flemish Institute for Technological Research (VITO) and EU Network for the Implementation and Enforcement of Environmental Law (IMPEL) set the key for very interesting discussions regarding the future challenges for SAIs in

auditing their countries actions towards implementing circular economy policies to reduce waste. The presentations from SAIs highlighted that while a lot is being done in the area of waste management, circular economy is a very new and possibly not yet a mature topic for audit. However, technological advancements and increased policy ambitions in the field will demand increased attention also from SAIs, the guardians of the public purse.

From the cooperative waste audit discussions held in Cyprus, a project proposal by SAI Poland for a cooperative plastic waste audit emerged as a concrete initiative planned to start from 2020. Official invitation has been sent to all EUROSAI WGEA Members to join the audit.

*Please refer to [www.eurosaiwgea.org](http://www.eurosaiwgea.org) for meeting materials and report.*

### 50<sup>th</sup> EUROSAI Governing Board meeting

The Chair of EUROSAI WGEA attended the 50<sup>th</sup> EUROSAI Governing Board meeting held in 12-13 June 2019 in Jurmala, Latvia and reported to the GB Members on the activities of EUROSAI WGEA carried out in 2018-2019. EWGEA's projects and meetings have progressed well and according to the Strategic Plan 2017-2020.

## NEWS FROM MEMBERS

### CZECH REPUBLIC: Funds earmarked for the support of the air quality improvement



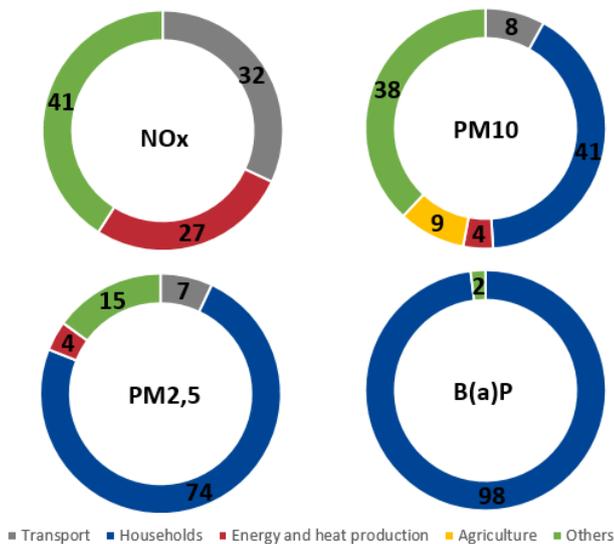
In January 2019, the SAO published a report on the support of the air quality improvement. Air quality is a very topical and important theme, as you can realize from the following facts: according to the *Report on the Environment of the Czech Republic 2017*, a total of 39 smog situations, with a total duration of 3,757 hours, were declared in 2017. The deaths of approximately

5,700 people could be attributed to polluted air in the same year.

The objective of the audit was to verify whether the measures specified in the programming documents and the resources used under the Operational Programme Environment ("OPE"), and the National Programme Environment ("NPE") contributed to the improvement of air quality in the Czech Republic, i.e. whether they were effective. The period under review was 2015-2017.



### Main sources of pollution (%)



Source: CHMI – conclusions from the emission data for 2005-2016.

SAO identified significant risks of the failure to meet the objective specified in the area of air quality even by 2020:

1. The strict national unexceedable emission limits of 2020 will be difficult to meet. In the National Emission Reduction Programme of the Czech Republic, the Czech Republic set its own emission reduction objectives, the so-called unexceedable national emission limits of 2020. As regards the reduction of the emissions of fine particulate matter, there was a decrease by 12% from 2005 to 2016; in order to meet the national commitment, there would have to be a further decrease in the reduction of fine particulate matter by 42% between 2016 and 2020.

2. The measures set for air quality improvement are not performed sufficiently and in time:

- A total of 7 out of the 23 priority measures of the National Emission Reduction Programme of the Czech Republic (“NERP”) were not fulfilled before the required deadline or before the completion of this audit.
- Another 6 of the 23 priority measures of the NERP are fulfilled on a continuous basis but there are significant risks of the failure to implement these measures in time and to the required extent.

- According to the interim evaluation of the fulfilment of the programme measures to improve air quality, it is particularly the measures in the sector of transport that are not being fulfilled adequately.
- The Ministry of the Environment cannot evaluate the fulfilment of the measures under the Air Quality Improvement Programmes (“AQIPs”) sufficiently and conclusively as it has no effective system in place for the timely collection of data and information.

3. The AQIP deficiencies found by the courts will not be rectified before 2020.

4. There is a risk of the Czech Republic failing to meet the goal of reducing exposure for fine particulate matter (PM<sub>2,5</sub>). The wording of the EU directive is not clear as to what urban background stations the data evaluated should come from. The selected methodology affects the resulting value of the indicator for the Czech Republic in the individual years, including the target year 2015.

5. The Czech Hydrometeorological Institute does not have a current policy for the state network for air pollution monitoring.

6. The State Environmental Fund of the Czech Republic does not monitor and evaluate the economy, efficiency and effectiveness of the funds used from the NPE for supporting air quality improvements.

7. Between 2014 and 2016, no Czech entity submitted a project application for assistance under the LIFE Programme, which is coordinated by the European Commission, with a focus on air quality and emissions.

With regard to the significant impact of cross-border transmission on the level of air pollution between the Czech Republic and Poland, the MoE should hold transboundary consultations with Poland in the preparation of the national air pollution control programme.

The full report in Czech and in English is available on:  
[https://www.nku.cz/assets/kon-zavery/k18004\\_en.pdf](https://www.nku.cz/assets/kon-zavery/k18004_en.pdf)

For further information, please contact Benjamin Groll or Sylva Müllerová at [sylva.mullerova@nku.cz](mailto:sylva.mullerova@nku.cz) or [benjamin.groll@nku.cz](mailto:benjamin.groll@nku.cz).



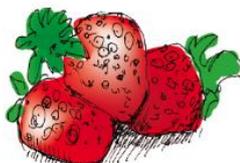
**ESTONIA: SAI points to gaps in the supervision of the safety of plant-based food and informing citizens about it**

 During 2018-2019 the National Audit Office of Estonia investigated whether people are provided with correct and adequate information about chemical residues contained in plant-based food. The activities of the Ministry of Rural Affairs and the Veterinary Food Board, authorities responsible for food safety in Estonia, were under review in the audit: the audit team assessed how the authorities collect and process information on food safety as well as what kind of information is presented.

**Examples of pesticides found in different food types during surveillance in Estonia in 2016 (mg/kg):**

**Indian grapes**

Ametoctradin	0,084
Buprofezin	0,037
Carbendazim	0,156
Dimethomorph	0,055
Myclobutanil	0,065
Tetraconazole	0,033
Clothianidin	0,021



**Estonian strawberries**

Boscalid	0,095
Iprodione	0,018
Pyraclostrobin	0,019



**Spanish peaches**

Boscalid	0,097
Carbendazim	0,025
lambda-Cyhalothrin	0,011
Cyprodinil	0,092
Dodine	0,006
Etofenprox	0,008
Fenbuconazole	0,012
Fluopyram	0,007
Imidacloprid	0,038
Iprodione	0,232
Pyraclostrobin	0,026

**American wine**

Boscalid	0,034
Chlorantraniliprole (DPX E-2Y45)	0,011
Imidacloprid	0,009
Methoxyfenozide	0,046
Mepiquat	0,03



that all active substances are analysed in all the samples despite only partial analyses being made.

- While the shopping basket of Estonian people is to a large extent comprising of imported conventionally grown products, the share of analyses of organic products and local food – which are usually less contaminated – is disproportionately large among the analyses.
- The Veterinary and Food Board processes the results received from laboratories in a manner which makes the content of residues seem only half as high, making the food look less contaminated.
- While the auditees focus on checking the compliance of food with legal requirements, no attention is given to the amounts of pesticide residues consumed by people – eating large quantities of residue-containing food could be a significant health risk factor.
  - Due to the long process, it is unlikely that highly perishable fruits and vegetables containing harmful quantities of chemical residues are removed from shelves before people buy them.

Building on the findings of the audit, the NAOE stated an opinion that the auditees should provide consumers considerably more information about the risks related to the residues of plant protection products contained in food. Recommendations were also made to better target the analyses and improve the food safety monitoring and control system: to collect information about the types of plants for which plant protection chemicals are more frequently applied as well as to make more frequently analyses of food types that are consumed in larger quantities and in which chemical residues have been detected more often.

The main findings of the audit are as follows:

- Information about pesticide residues in food collected by the auditees is based on a small number of laboratory analyses and therefore not adequate for making generalisations about all the food sold. Consumers are left with an impression

For further information, please contact Ms Airi Andresson at [airi.andresson@riiqikontroll.ee](mailto:airi.andresson@riiqikontroll.ee) or Ms Sigrid Rajangu at [sigrid.rajangu@riiqikontroll.ee](mailto:sigrid.rajangu@riiqikontroll.ee).



## EUROPEAN COURT OF AUDITORS: ECA to audit biodiversity in farming



The European Court of Auditors (ECA) published on 21 May 2019 an audit preview on “biodiversity in farming”. The main

purpose of the audit preview is to inform stakeholders and the public about the audit task and to provide a short overview of the audit area and the main audit questions.

The audit is going to assess whether the EU Biodiversity Strategy to 2020, which was adopted by the European Commission and endorsed by the Council in 2011, led to an increased contribution of agriculture to maintaining and enhancing biodiversity.

Biodiversity encompasses the variety of ecosystems, habitats and species, on which human beings are dependent. It also has social and economic value. Recent information shows alarming signals: biodiversity in the EU is in a continuous, strong decline with a large contributor being agriculture, mainly through intensification, pollution and land abandonment. In order to improve the dissatisfying situation, the EU supports biodiversity in farming. According to the European Commission, around € 85 billion or 8% of the EU budget for the period 2014 to 2020 has been earmarked to tackle overall biodiversity loss, largely funded through the Common Agricultural Policy (CAP).

We will examine the design of the current EU Biodiversity Strategy to 2020 and the related CAP legal framework, as well the implementation, monitoring and evaluation of various CAP measures and actions that claim to promote biodiversity. The audit work will include visits to the relevant European Commission services and to five Member States (Cyprus, Germany, Ireland, Poland and Romania), an analysis of key documents, as well as an expert panel meeting.

Within the last few years, ECA has conducted audits on cross-compliance (SR 26/2016), Natura 2000 (SR 1/2017) and greening (SR 21/2017). This audit will complement the previous work concerning environment and agriculture.

*The audit report itself is expected to be published in the first half of 2020. The audit preview is available in English on our website. For further information, please contact Ms Liia Laanes [liia.laanes@eca.europa.eu](mailto:liia.laanes@eca.europa.eu) or Mr Jan Huth [jan.huth@eca.europa.eu](mailto:jan.huth@eca.europa.eu).*

## NORWAY: Audit of the Norwegian-Russian bilateral environmental cooperation



Norway and the Soviet Union signed an agreement on environmental cooperation in 1988 and the agreement was renewed with

Russia in 1992. According to the agreement, the cooperation aims to solve key environmental problems and to maintain the ecological balance. The cooperation should include research on harmful environmental impact and also development and implementation of measures to prevent and eliminate the consequences of such harmful impacts.

At the political level, the cooperation is managed through the Norwegian-Russian environmental commission led by the Ministry of Climate and Environment of Norway and the Ministry of Natural Resources and Environment of the Russian Federation. The Commission meets approximately every other year alternately in Norway and Russia. The commission decides on the overall direction of the collaboration and prepares a three-year work program that contains a list of joint activities and projects.

The aim of the investigation was to assess the implementation of the Norwegian-Russian agreement on environmental protection and to make recommendations to the authorities on how strengthening the cooperation. In the parallel audit, we developed common goals, audit questions and overall audit criteria. A large part of the data collection took place in collaboration in Norway and Russia through joint interviews with key players in the bilateral environmental cooperation. Based on independent national reports, a joint memorandum summarizing common findings and assessments was signed by the Auditors General. Both Auditors General highlight the very high importance of the cooperation.

To ensure that the goals of the bilateral cooperation is reached it is important that the Ministry of Climate and



Environment establishes an efficient organizational structure where all subordinate agencies and other entities have clear mandates and are given specific tasks. The audit shows that the organization of the work both in Norway and in the Commission seems to be appropriate and efficient. In the audit we did however point out that the Parties, contrary to the agreement, still have not developed any common set of rules for the cooperation. The Norwegian audit also shows that the disbursement of funds to agencies that are responsible for carrying out the projects in the cooperation takes place unnecessarily late.

In the audit we looked at key areas in the cooperation, namely cross-border cooperation, biodiversity, pollution and marine environment, and we focused on the work programs for 2013–2015 and 2016–2018.

We found that the work programs for the most part are implemented as intended, but in some of the projects, it is necessary to strengthening the cooperation. For the projects on cross-border cooperation the audit concludes that the cooperation has generated substantial amount of shared knowledge about biodiversity and emissions. We also concluded that it is important for the Ministry of Climate and Environment in Norway to better document how the knowledge that is generated through the cooperation is being utilized in the effort to protect nature in the border areas.

In the Norwegian audit we pointed out that the problems with emissions from the nickel plants in the border area on the Kola peninsula are still unresolved. The emissions of sulphur in the border areas have been reduced over the years, but the amount of sulphur in the border areas still surpasses the national limits in Russia and occasionally in Norway. With new regulations in Russia from 2019, the nickel plants have to introduce and start using best available technology, and through continues modernization of the plants, it is anticipated that the emissions of sulphur will be reduced considerably in the years to come.

The audit shows that Norwegian authorities share knowledge with Russian authorities amid efforts to reduce pollution in Russia. For instance, Norway has based on experience, shared knowledge on how to develop an

implementation plan for the Stockholm convention on Persistent Organic Pollutants.

*The report is available in Norwegian only: [Report](#). The joint memorandum is available in Norwegian and Russian (link will soon be available).*

*For further information, please contact Assistant Director Martin Ørvim at [bjorn-martin.orvim@riksrevisjonen.no](mailto:bjorn-martin.orvim@riksrevisjonen.no).*

### **NORWAY: Safeguarding environment and fisheries during petroleum activities**



SAI Norway audited the authorities' work to safeguard the environment and fisheries during petroleum activities in the High North.

The report was issued on March 26, 2019.

Under international agreements and the Petroleum Act, Norway is obligated to safeguard the environment and fisheries during petroleum activities. The Barents Sea has one of the world's highest concentrations of seabirds; it is an important habitat and breeding ground for fish and is highly important for Norwegian fisheries. The consequences of an accident in the high north could be severe if a larger oil spill was to reach the vulnerable areas by the marginal ice zone, by Bear Island or near the coast of Finnmark.

The aim of the investigation was to evaluate the authorities' work to safeguard the environment and fisheries during petroleum activities in the High North, and to identify the causes of any deficiencies. The audit addressed the work of five responsible Ministries and their agencies. The investigation focuses mainly on the period 2015–2018.

A production licence from the Ministry of Petroleum and Energy is required for all petroleum activities. The audit concluded that when issuing production licences, the Ministry of Petroleum and Energy safeguards the resource perspective in accordance with the Petroleum Act. Production licences are issued in accordance with the white paper that opened the south-east area of the Barents Sea for petroleum activities and the management plan for the Barents Sea. The Ministry of Petroleum and Energy and the



Ministry of Climate and Environment do, however, not engage in sufficient professional dialogue regarding whether it may be necessary to lay down conditions for certain production licences involving particular challenges.

Seismic surveys are necessary to plan drilling and production activities but may impact on fish and marine mammals through marine noise. The Directorate of Fisheries, the Institute of Marine Research and the Norwegian Petroleum Directorate provide advice to the licensee ahead of an impending survey in order to protect fish, in particular during spawning. In reality, there were few conflicts with the fishing industry in the Barents Sea between 2015 and 2018. The licensees generally adapt their surveys according to guidance provided by the authorities. The authorities' seismic guidance is, however, not sufficiently systematic and knowledge-based. The knowledge base for the guidance is poor and the authorities' advice is unclear in certain cases. There is furthermore insufficient knowledge regarding how noise from seismic activity affects marine mammals, and the authorities' guidance does not include marine mammals.

A permit from the Ministry of Climate and Environment or the Norwegian Environment Agency is necessary in order to perform a drilling operation or produce oil and gas. The audit found that the Ministry of Climate and Environment does not do enough to ensure a better basis for assessing risk-mitigating measures. There are deficiencies in the environmental risk analyses and emergency preparedness analyses that form the basis for the Norwegian Environment Agency's permits for exploration drilling and production pursuant to the Pollution Control Act. The environmental authorities are not doing enough to provide improved environmental risk and emergency preparedness analyses through co-operation with the industry.

The Ministry of Petroleum and Energy is the responsible authority for the plans for development and operation in the petroleum industry. The audit found that there is insufficient interaction between the Ministry of Climate and Environment and the Ministry of Petroleum and Energy regarding plans for development and operation. The Norwegian Petroleum Directorate and the Petroleum Safety Authority Norway do not involve the Norwegian Environment Agency sufficiently when assessing the costs

and usefulness of environmental measures. The environmental authorities process the application for a permit pursuant to the Pollution Control Act only after the plan for development and operation has been approved. This can mean that measures with the potential to reduce the negative impact on the environment are not evaluated thoroughly enough or early enough in the planning phase.

The audit concluded that the authorities have not ensured that oil spill preparedness is adequately adapted to the specific conditions of the High North. The oil spill response technologies are mostly inadequate in winter, in particular when it comes to cleaning up oil spills in ice. The Ministry of Transport and Communications has not done enough to strengthen research that could contribute to new and more efficient oil spill response technologies for the High North. Furthermore, the co-ordination of oil spill preparedness in the Barents Sea is not sufficiently clear. The Norwegian Environment Agency, who is in charge of the permits and conditions to reduce risks, and the Norwegian Coastal Administration, responsible for the state's oil spill preparedness, do not make sufficient use of each other's expertise to ensure robust and efficient emergency preparedness.

*The report is available in Norwegian only: [link](#).*

*For further information, please contact Kristin Rypdal, [Kristin.rypdal@riksrevisjonen.no](mailto:Kristin.rypdal@riksrevisjonen.no).*

### **SLOVENIA: Conservation of drinking water resources**



Drinking water resources in Slovenia mainly consist of groundwater bodies which are fed by various surface water bodies. They are both equally important for long-term drinking water resources conservation.

The Court of Audit expressed an opinion that the Ministry environment was partially efficient in long-term drinking water resources conservation. Ministry gathers mostly appropriate data on quantitative and quality status of groundwater and surface water bodies. According to water status assessment, which is made every 6 years, 3 out of 21 groundwater bodies and the majority of surface water



bodies are holding poor water status. The Court of Audit also pointed out insufficient monitoring of deep aquifers as well as the fact that all substances which may be harmful cannot be detected by monitoring.

Ministry has identified the main reasons that might pose a risk to quantitative and quality status of waters in future. It concluded that human activity significantly affects all groundwater bodies and nearly all surface water bodies, while the quantity of pollutants remains similar to the previous years.

The Court of Audit warned that actual water stress might be greater than estimated since the Ministry does not hold complete data thereon.

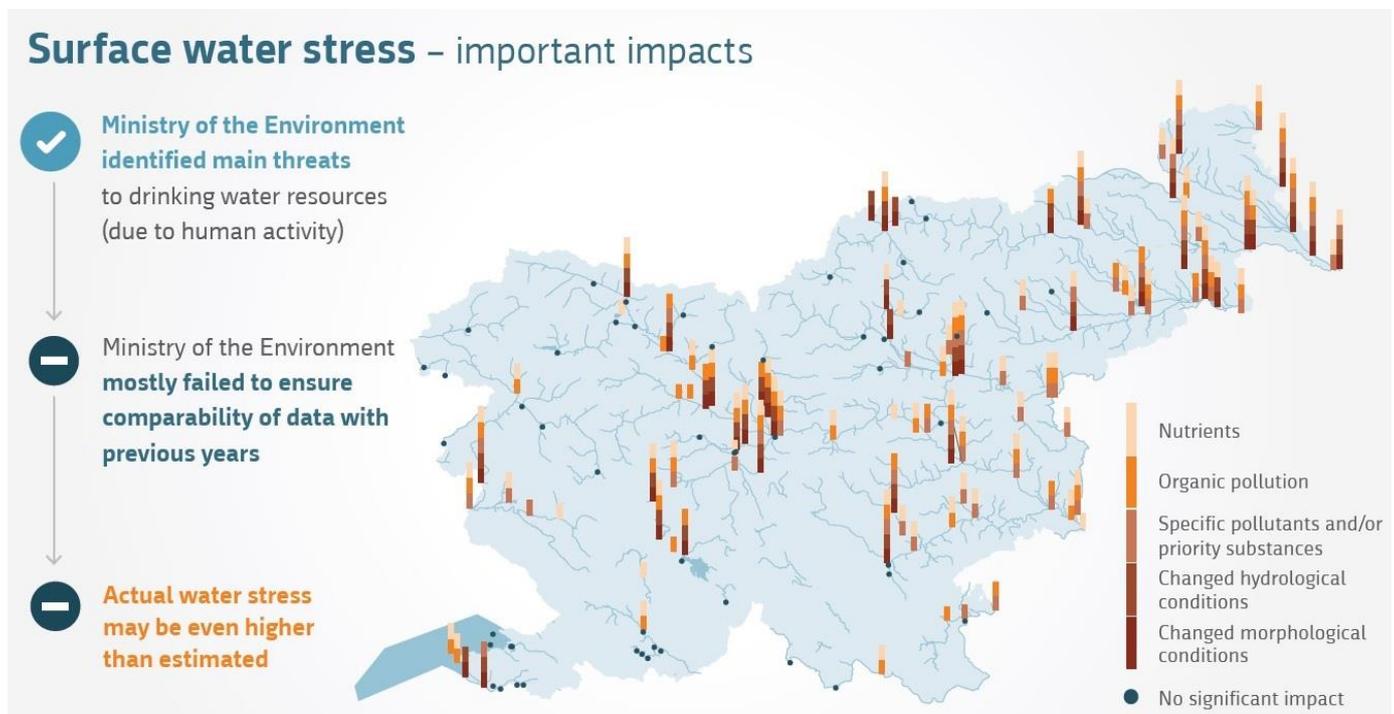
Additionally, the Ministry failed to fully ensure comparability of data on water stress with previous years. The Court of Audit highlighted the impact of pollution on the quality of drinking water in the case of Dravska kotlina basin (exceeded limit values of pesticides and nitrates). It stressed the importance of groundwater bodies conservation since the rehabilitation of polluted drinking water resources can last over several generations.

The Court of Audit examined the data on the implementation of several groups of measures for reducing water stress, namely in the designation of water protection areas, reduction of nitrates from agricultural sources, urban wastewater treatment, reduction of hydro-morphological burden on waters and in the field of inspection regarding water stress. Ministry has only partially monitored and reported about the implementation of measures since not all ministries and bodies responsible for their implementation submitted their reports.

Based on the available data the Court of Audit assessed that the implementation of measures is not sufficient. There is thus a high probability that by the end of a 6-year planning period (by the year 2021) the measures pertaining to the field of water management will not be carried out as planned.

English summary of the report and the infographics are available on: <http://www.rs-rs.si/en/audits-auditing/audit-archive/audit/long-term-conservation-of-water-resources-2582-1/>.

Further information available at: [sloaud@rs-rs.si](mailto:sloaud@rs-rs.si).





## UNITED KINGDOM: Follow-up audit on sustainability at the Department for Transport



In March 2019 the NAO completed a follow-up audit for the Environmental Audit Committee (EAC), a select

committee of the UK Parliament, looking at how the Department for Transport (DfT) had considered a series of recommendations made in 2016 for improving its approach to environmental sustainability. The recommendations fell into six broad categories covering: national targets for renewable energy and greenhouse gas emissions; ultra-low emission vehicles; air quality and the Volkswagen recall programme; the rail sector; sustainability reporting; and governance and oversight.

Some of our key findings included:

- In 2016, the EAC recommended that DfT be more specific about its expectation of Ultra-Low Emission Vehicle (ULEV) market share to make it clearer how its ambition for 50% of new cars sold to be ULEV by 2030 would be met.

The NAO found that DfT had not addressed this recommendation, citing that there was too much uncertainty at these early stages of uptake to provide a reliable figure. The Department planned to review uptake by 2025 and make an assessment then on how likely it was the 2030 ambition would be met, we raised concerns that this would limit external scrutiny as 2025 could be too late to intervene if progress was slower than expected.

- The NAO also found that DfT has not set any sector-wide carbon reduction targets for rail as it wants to encourage a 'modal shift', where more people choose to travel by rail rather than other more polluting modes. In these circumstances an increase in emissions from the rail sector could still mean an overall decrease from the transport sector. The sector has set its own carbon efficiency targets which currently sit at a 37% and 11% reduction for emissions per passenger/km and freight tonnes/km respectively from 2010 levels by 2019. Neither target is on track to be met, and emissions per freight tonne/km have actually increased by 20% so far. In 2018 the minister for rail challenged the industry to phase out

diesel only trains by 2040. In response the industry set up a 'decarbonisation taskforce', which will look at ways this ambition can be met, its first report was published at the beginning of the year.

- Following the Volkswagen Group's use of defeat devices in 2015, progress has stalled on the recall programme in the UK, a quarter of affected vehicles remain unfixed. Under current legislation the government considers that it has no powers to compel the owners of these vehicles to get the fix, and it ultimately remains down to them to make the arrangements. Proposals are currently being considered that would provide the powers to ensure vehicles with environmental issues would be fixed. As part of their research into the issue DfT found that vehicles outside the VW group with Euro 5 and 6 certifications also had much higher emissions under real-world driving conditions than in the laboratory test. The EU introduced The Real Driving Emission test in an effort to prevent this deviation.



## NEWS FROM OTHER REGIONS AND WORKING GROUPS

### COMTEMA ventures to analyse the management of protected areas from the SDG-perspective



The OLACEFS Special Technical Commission on the Environment (COMTEMA) is leading an International Coordinated Audit on Protected Areas, a new edition following the earlier coordinated audit on the similar topic in 2014. The audit will follow up on the results of previous work, but also address new issues and broaden the geographical scope of the analysis. The project counts on the participation of 15 SAIs from Latin-America and 2 from Europe (Portugal and Spain, associated members of OLACEFS invited to join the initiative) and is supported by the project 'Strengthening External Control in the Environmental Area', a partnership between the Brazilian-German Cooperation for Sustainable Development (through GIZ – Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH) and OLACEFS.

For the first time, topic of protected areas will be analysed considering the 2030 Agenda and its Sustainable Development Goals (SDGs), adopted by United Nations member states. At this sense, the targets of Goal 15 set challenges such as the conservation and sustainable use of terrestrial ecosystems and their biodiversity, and the fight against deforestation. Additionally, Goal 14 deals with the conservation of oceans and marine resources, explicitly emphasizing the importance of protected areas as a strategy for reaching that goal. Aichi Target 11 establishes minimum percentages of terrestrial and marine protected areas, and defines the qualitative requirements for environmental conservation, such as ecological relevance, representativeness and connectivity.

SAI of Brazil, Chair of COMTEMA and OLACEFS Capacity Building Committee will coordinate the audit program, and be responsible for consolidating results, preparing maps and communication products. In the coordinated audit, several standardized working papers will be used to efficiently collect data, such as the planning and findings matrices, problem tree analysis, table of legal and normative frameworks, survey and criteria for

consolidating results. SAI of Brazil will also offer capacity building courses – performance audit, 2030 Agenda and SDGs, biodiversity and protected areas, on-site workshops – aimed at standardizing the knowledge of participating SAIs.

Solid communication strategy is a priority for the project team and various communication products will be developed to this end to target different audiences: INDIMAPA geospatial instrument for presenting audit results on the maps; publication of audit results via executive summary, infographic panel for presenting results in a visual and attractive way, summary sheet synthesising results in a single page.

The audit program will be carried out from 2018 to 2020 and will promote knowledge sharing and a stronger regional cooperation. Moreover, through coordinated audits such as this one, the SAIs promote compliance with international agreements and stimulate the improvement of environmental governance towards sustainable development.

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### 5<sup>th</sup> meeting of the EUROSAI WGAFADC held in Tirana



In order to implement the Strategic Goals of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes, on 24-25 April 2019, in Tirana, the Republic of Albania, the Accounting Chamber of Ukraine (Chair of the Working Group), with the support of the State Supreme Audit of Albania, organized the Vth Meeting of the Working Group.

The event was attended by 40 representatives of the SAIs of Albania, Belarus, Bulgaria, Georgia, Kazakhstan, Moldova, Poland, Romania, Serbia, Slovakia, Turkey, Ukraine and of the European Court of Auditors, as well as



by the representatives from the Albanian Ministry of Defence.

In the framework of the Meeting, the seminar on the topic “Transboundary movement of hazardous wastes: problem, consequences and challenges” and the plenary session “SAI's role and capabilities in increasing population safety from disasters” took place.

The participants discussed and approved the documents prepared by the Secretariat of the Working Group, debriefed the Activity Report of the Working Group for the previous period, shared developments of their SAIs in the sphere of prevention and elimination of consequences of disasters and catastrophes and their experience in conducting such audits.

In particular, in order to implement the initiative on conducting after 2020 the multilateral international coordinated audit on the state of compliance the requirements of Basel Convention, representatives of the Accounting Chamber of Ukraine presented the draft Common Position on cooperation during conducting the international audit to the participants of the Vth Meeting and invited the WG's members and observers to join this audit.

Independent experts from Bulgaria and Ukraine involved in the event, who have experience in European and Ukrainian legislation on waste management, outlined the key issues of dealing with hazardous waste, including electronic ones, as well as presented the role of SAIs in fighting the marketing of illegal pesticides.

The event contributed to expanding the experience of auditors in identifying topical issues for audit researches, exchange of information on best practices of conducting audits in the sphere of prevention and elimination of consequences of disasters, the development of recommendations for the purpose of identical approaches, as well as uniting the efforts of the European community to prevent disasters and minimize losses from their consequences.