

MESSAGE FROM THE OUTGOING CHAIR

Dear Colleagues,



The current edition is a record-breaking one: by far the most voluminous EUROSAI WGEA Newsletter since 2008 when it was first issued by our Norwegian colleagues.

The occasion of my office completing the chairmanship of EWGEA after six enjoyable years has helped us achieve a thick edition. I am glad that several SAIs responded to the EWGEA Secretariat's special call to share not only recent news but also overviews about the developments having taken place over the past six years in their offices. It is evident that public sector environmental audit has ensured itself a front-row seat and will retain its relevance for years to come.

The importance of environment has also manifested itself amidst the current global public health situation – be it discussions over whether weakened ecosystems contribute to the emergence of pandemics, or whether it is possible to maintain the reduced levels of pollution and energy-intensity brought by Covid-19-induced restrictions. The pressure for a quick economic revival is undoubtedly strong, but lock-down experiences have offered many a chance to rethink their values and goals. There is therefore probably no better time for public debates over sustainable development, and SAIs should play a role therein.

This edition's feature story comes jointly from the Estonian EWGEA Secretariat and environmental audit team; feature extra article looks back on the outstanding air quality cooperative project. The members' section is full of interesting audit news, mixed with more reflective texts about environmental audit developments. And, as always, news from the EWGEA Secretariat, INTOSAI WGEA and other regional groups are included.

Have a good read!

Yours sincerely,



Janar Holm
Auditor General of Estonia
Chair of EUROSAI WGEA





FOCUS ON CHAIRMANSHIP TRANSFER

ANOTHER LINK ADDED TO THE CHAIN: A RECAP OF THE ESTONIAN EWGEA CHAIRMANSHIP

By the outgoing EWGEA Secretariat and the Estonian environmental audit team

The National Audit Office of Estonia (NAOE) will complete its chairmanship of EUROSAI WGGEA in June 2020, handing the steering wheel over to the Supreme Audit Office of Poland (NIK). Recalling the past 6 years, plenty can be said about the evolution of the group and the European public sector environmental audit practice at large.

In 2014, we had a path well paved by the two previous Chairs before us. NIK, the “founding father” of EWGEA in 1999, had brought environmental topics to the scene and invested a lot into activating the European SAIs. The Office of the Auditor General of Norway had furnished the group with expertise and new tools, inspiring the spread of cooperative initiatives in 2008-2014. We have done our best to continue this strong chain – by supporting members with facilitation, technology, and innovation.

Environmental audits’ ecosystem is diverse

The United Nations Agenda for Sustainable Development, the Paris Agreement, European Union’s Energy Union and the Circular Economy Package, critical mid-term review of the EU Biodiversity Strategy – all these milestones fell into the beginning of our EWGEA chairmanship. With their sensors always alert, auditors are conscious of the wider ecosystem within which their governments operate, and environmental governance developments naturally impact their work. Sustainable development and worry over planetary boundaries have indeed become mainstream discourse in recent years, and SAIs should be there to ask tough practical questions of “walking the talk” from their auditees.

Most environmental topics have been addressed by EWGEA member-SAIs during the past quinquennium (cloud below). EUROSAI WGGEA cooperative audits on [buildings’ energy efficiency](#), [air quality](#) and [protected marine areas](#) have contributed to the prevalence of these three topics. At the same time, major areas of water and waste have been extensively covered as well, and the



Topics of environmental audits conducted by EWGEA members during 2015-2019 (based on EUROSAI and INTOSAI WGGEA audit databases). SAIs are encouraged to share their work within these platforms to make the picture even more complete!



more than 50 different keywords on the visual depict how species-rich the environmental audit practice in Europe is. Taking from nature – diversity means resilience.

EWGEA goes full circle with key areas, innovates and engages novice practitioners

Most key environmental topics have been covered at the EWGEA meetings during 2014-2020: biodiversity, waste and water, energy, agriculture, land use, sustainable development, environmental governance. New angles and increased understanding of interlinkages between sectors have added value even with recurring themes. Moving from waste management to circular economy or exploring energy poverty and security questions alongside renewable energy are just some selected cases in point. Furthermore, the different participation formats we have tried to incorporate to the meetings have hopefully kept the events attractive and helped people network. Many new contacts and young auditors have joined the EWGEA family and we have been particularly happy to collaborate with new hosts and contributors from Central and East Europe and the Balkans.



Group photos of EWGEA meetings 2014-2019

During the past 6 years, technological advances have offered new avenues for experimentation with working group activities. Interactive meeting participation tools like Slido have encouraged even the shyest of participants to speak their minds in a cool visual manner; Zoom substituted Steering Committee’s phone calls with

enjoyable video-meetings and helped make the 2020 Spring Session happen online despite the Covid-19 pandemic. The e-learning solutions we have utilized in collaboration with 13 European SAIs and the University of Tartu mothered the very first EWGEA Massive Open Online Course (MOOC) [Auditing Water Issues](#) which is a hit even globally.



Interaction and innovation at EWGEA events

Estonian environmental auditors are striving to turn all their colleagues into environmentalists

The NAOE’s environment and agriculture team consists of five people. Furthermore, the Head and the Advisor of the EWGEA Secretariat as well as two infrastructure audit team members are former environmental auditors – environment-minded thinking spreads across the office.

Our unit has been raising the environmental awareness of all NAOE colleagues in recent years through the green office initiative. Together with closer allies of around 10 different colleagues from other teams we brainstorm and plan greening activities such as waste separation, reduction of printing, planting and tending our NAOE garden, and organizing our office’s annual Environmental Week. We have also tried to encourage environmental aspects to be included in other teams’ audits. There are some good examples – the infrastructure team has audited public sector buildings’ energy efficiency and Estonia’s highly polluting energy production; information technology team has had a look at environmental information systems; the internal and external security team has analysed why security issues have slowed down the development of new wind farms. At the same time,



the environmental auditors have raised concerns over human health in the recent most talked about audit on [pesticide residues in food](#).



NAO Estonia's green courtyard

The chairmanship of EUROSAI WGEA has supported our environmental audit work and vice versa – environmental auditors have rarely sat passively at EWGEA events and helped the EWGEA Secretariat design and implement various activities of the group.

Exciting future lies ahead

At the European level, networking among audit practitioners makes a lot of sense: countries are bound together by shared environmental legislation, policies, and cross-border environmental problems. Aside from nuanced cooperation within EUROSAI WGEA, European auditors also have much to contribute to global-level discussions based on their experiences. SAI Finland's assumption of the global INTOSAI WGEA chairmanship since 2019 holds a lot of promise for synergies.

The Estonian Secretariat hands the EWGEA baton over to NIK being confident that exciting times lie ahead. Diversification and flexibility of SAI-cooperation, further utilization of technological tools and interactive mediums – these will probably be the keywords for the years to come. As NAOE's international cooperation focus will shift to information technology via the chairmanship of the EUROSAI IT Working Group, the role of technology and data in environmental governance may be one area

potentially explored in collaboration of environmental and IT auditors.

The EWGEA is a big dedicated family, alike to a beehive with its occupants in constant motion, in search for an effective balance in human-nature interrelations. We wish to thank the Steering Committee members and all EWGEA members for an enjoyable cooperation. The NAOE will continue as an active EWGEA member and observe future environmental audit developments with keen interest.



FOCUS EXTRA: AIR QUALITY COOPERATIVE AUDIT

EUROPEAN PUBLIC AUDITORS JOINED FORCES TO CARRY OUT A CROSS-COUNTRY EXAMINATION OF THE EFFECTIVENESS OF MEASURES PROMOTING AIR QUALITY

By Jolanta Stawska, Supreme Audit Office of Poland, and Katarzyna Radecka-Moroz, European Court of Auditors Member's office

Air pollution, as invisible as it sometimes may be, can have quite an impact on people's lives. Sixteen supreme audit institutions have cooperated to produce a joint report on air quality, prepared under the auspices of the Working Group on Environmental Auditing of the European Organisation of Supreme Audit Institutions (EUROSAI). Jolanta Stawska, Director of the Kraków office of the Supreme Audit Office of Poland, and Katarzyna Radecka-Moroz, attaché in the Polish ECA Member's office, provide some insights into the making of this joint report, which was published in January 2019¹.

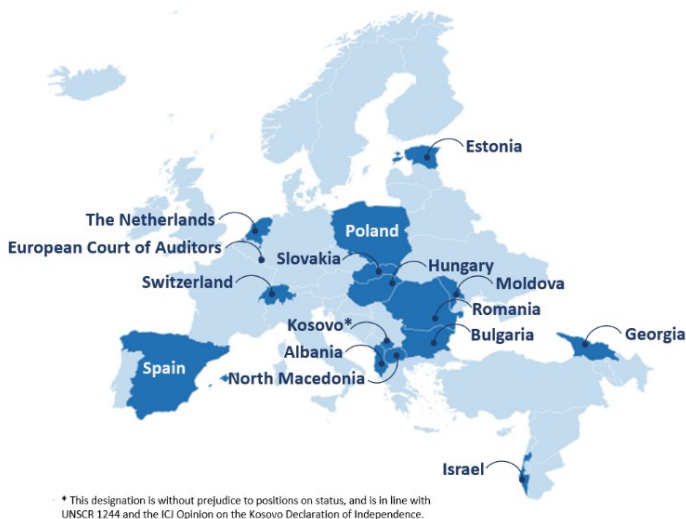


Figure 1 – The 16 Supreme Audit Institutions that contributed to the joint report

Creating a comprehensive picture of the state of air quality across Europe

The *joint report* provides a comprehensive summary of the audits on air quality performed by the 16 participating Supreme Audit Institutions (see Figure 1), both from audit offices in the EU and its Members States, including the ECA, and beyond. The SAIs of the Netherlands and Poland coordinated the work, carried out on the basis of a common framework, setting out the audit questions and the main areas of interest. The main conclusion of the joint report comes as no surprise, and also echoes the message in the ECA's [special report 23/2018](#) on this topic. European citizens still breathe polluted air and shoulder the associated health impacts, as most of our countries still fail to meet minimum air quality standards.

Taking the rough with the smooth

The project kicked off in June 2018. It required skilful coordination and unusual determination from the coordinators and all its participants. Just imagine: 16 different institutional partners, having their own different governance processes, auditing the complex problem of air pollution in countries faced with a wide variety of challenges. On top of that, while the EU participants at least had EU law as a common denominator, others, such as Albania or Israel, were operating within a completely different legal regime. But thanks to that, this project is a precious mine both of information and of lessons learned. These lessons provided us with the knowledge of how to organise and lead such complex work to produce joint audit findings, what is needed and what traps could potentially be avoided in the future.

Gathering the results of the national audits and synthesising them into the analysis in the joint report was, for various reasons, a rather difficult undertaking. That we managed to do so is without doubt due to cooperation on the basis of high standards and, quite simply, the strong

¹ <https://www.nik.gov.pl/en/news/joint-report-on-air-quality-012019.html>



sense of partnership between the representatives of all the SAIs involved. However, we also want to point out a few challenges which, to varying degrees, regularly cropped up during work on data analysis and presentation.

The **first challenge** was that of differences between countries' data collection and reporting methodologies. This would seem to be an obvious consequence of differences in countries' internal regulations that we will have to live with, if reluctantly. The problem is much more significant, however, when it comes to submitting data to the European Environment Agency (EEA) or to Eurostat, the EU's statistical office. A large-scale project such as this joint report on 16 parallel audits entailed referring both to data from national reports and to data presented by the EEA on air quality problems. We approached these analyses with great caution, but one could not help noticing that their data sometimes differed. There may be many reasons for this. The main one is that SAIs conduct their audits based on their own methodology, not on the methodologies for data collection by administrative bodies. These audits are often far more in-depth than methodologies for reporting to statistical authorities allow. Finally, it is important to point out that European rules sometimes leave considerable leeway in choosing reporting methodologies.

What conclusions can we draw from this? Firstly, if the public statistics presented at EU level are to be used as a basis for drawing conclusions, we need to strive for as much certainty – integrity of the data - as possible and hence, harmonisation of data collection and qualification. This implies a tightening of the rules. It might therefore be worth looking at common rules on this. This applies to EU countries, but countries seeking cooperation or accession should also follow suit. And, of course, this applies to various policy areas, not just air quality.

Secondly, differences in the approach to data collection and reporting should be subjected to serious analysis by the relevant authorities of each country, but also by their

SAIs, who, after all, are the ones auditing the various areas on an ongoing basis. Hopefully, any feedback from analysis following the audits will at least draw attention to the risks in this regard.

Thirdly, and following on from the previous conclusion: there is still much scope for cooperation between national SAIs and national statistical authorities.

The second challenge concerns the differences between quality assurance processes. One would think there should not be any major problems in this regard, given that all the SAIs involved have accepted and implemented audit

standards, also known as ISSAIs – the International Standards for Supreme Audit Institutions. Nevertheless, this is the second-biggest factor – after lengthy and extensive national audits – in making international projects such as the one on air quality extremely time-consuming.

Incidentally, trying to address this second challenge might be a valid argument for inspiring EUROSAI to set up a Working Group on the implementation of quality standards. Sharing experience would not only be a good source of knowledge for the SAIs involved and foster quality assurance and quality control with regard to their audits, but would also build

mutual trust and create practical solutions for large-scale joint audit projects, such as the one on air quality or the current project on management of plastic waste.

Making air waves

For many of us it is clear that cooperation in the field of the environment is particularly important. Most environmental pressures are of a transboundary nature, and therefore cooperation beyond borders helps enormously to identify and tackle the problems effectively. This goes for SAIs as for many other actors in this policy area. Thanks to the diverse representation of the participating SAIs in this project, we have broadened understanding of the importance of air quality, underlining its cross-border dimension and the necessity of working together. Thanks to the sharing of good practices locally,





the jointly agreed conclusions and recommendations have the potential to improve the situation in particular countries and regions. The result of the common work, the joint report, and its corresponding national audits, contributed to the worldwide battle against air pollution, and the first effects of its impact have already been acknowledged, both in and outside the EU. Finally, the joint report, together with the ECA special report, contributed meaningfully to the [REFIT](#) conclusions – the European Commission’s regulatory fitness and performance programme² - concerning the Ambient (outdoor) Air Quality Directive, which is the cornerstone of the EU legislation devoted to this issue. In the European Commission’s [working document](#),³ you can find numerous references to both publications, supporting changes we recommended, which is very rewarding.

What did individual SAIs get out of the air quality project? It seems to have given them, for the first time, the sense of a completely shared purpose – to do everything in their power to promote clean air in Europe and worldwide. Perhaps even more than in other policy areas, it is obvious that here we do not have two adversaries - the auditors and the auditees. Clearly, everyone is on the same side, acting in both the general interest of the community as a whole and in the individual interest of every citizen.

This is a shortened version of the article prepared for the ECA Journal no. 2/2020 of the European Court of Auditors on auditing climate change action, which will be published in June 2020 and can be found at:

<https://www.eca.europa.eu/en/Pages/Journal.aspx>

² Through the REFIT programme the European Commission aims to ensure that EU legislation delivers results for citizens and businesses effectively, efficiently and at minimum costs, trying to keep EU law simple.

³https://ec.europa.eu/environment/air/quality/aqd_fitness_check_en.htm



NEWS FROM THE SECRETARIAT

17th INTOSAI WGEA Steering Committee meeting

From 23-26 March 2020 the Steering Committee of INTOSAI WGEA convened for a video-meeting to kick off the new Work Plan 2020-2022. EWGEA Secretariat attended and presented its activity report.

EWGEA Spring Session held as a video-seminar

The 2020 spring event of EWGEA originally planned on Malta was cancelled on a last minute due to Covid-19 pandemic and substituted with a video-meeting instead on 7-8 May. 70 participants from 24 SAIs attended. Keynote speeches were offered by the University of Malta, the European Investment Bank and Elering AS. Different angles of sustainability were addressed, from the promotion of renewable energy technologies to energy security and energy transmission systems. Participants also had a chance to share information about their energy-related audit work and muse about potential cooperative projects between offices on the subject. Materials of the meeting are available on the EWGEA website www.eurosaiwgea.org.



Various reports issued by the EC Environmental Compliance and Governance Forum

EUROSAI WGEA is an observer to the European Commission's Environmental Compliance and Governance Forum, a network aiming to improve environmental compliance and governance within EU Member States through cooperation between practitioners. The Forum has issued various reports based on work carried out during 2018-2020 which may serve as an interesting read to public sector auditors. Please read further here: https://ec.europa.eu/environment/legal/compliance_en.htm

UPCOMING: Chairmanship transfer and new Strategic Plan

Following the EWGEA members' approval of the candidature of SAI Poland for the next Chair as well as the draft Strategic Plan 2020-2024, the outgoing Chair has kindly requested the Governing Board of EUROSAI to adopt the chairmanship transfer at its next meeting in the beginning of June 2020 (given that the XI EUROSAI Congress has been postponed to 2021). SAI Poland's EWGEA Chair and Secretariat would start its work and communication with the members shortly thereafter.

UPCOMING: 18th Annual Meeting

The next EWGEA Annual Meeting is scheduled for 28 September – 1 October 2020, hosted by the new Chair, SAI Poland. Air quality and urban traffic will be focused on at the meeting. More information due in summer.

UPCOMING: Environmental audit e-courses

Two environmental audit e-courses will be offered in autumn again by SAI Estonia and Tartu University:

- INTOSAI WGEA MOOC [Auditing Waste Management](#), September – October 2020
- EUROSAI WGEA MOOC [Auditing Water Issues](#), November – December 2020

UPCOMING: EEEN2020

European Environmental Evaluators Network Forum is planned for 4-5 November 2020 in Helsinki Finland. SDG-implementation and transformative policymaking will be focused on at the Forum, particularly from the policy evaluation perspective. National Audit Office of Finland is participating in preparations of EEEN2020. Please see [here](#) for further information and pre-registration.



NEWS FROM MEMBERS

ALBANIA: The implementation of fisheries' and aquaculture policies



The Albanian SAI audited the implementation of national Fisheries and Aquaculture policies at the Ministry of Agriculture and Rural

Development (MoARD) for the period 2016-2018. The Final Report was published in December 2019.

Fishing and aquaculture activities are vital for economic and social development of the coastal areas and inland waters communities. To help developing these sectors MoARD approved the mid-term National Fishing Strategy and updated the legal framework in line with the EU *acquis*. The common fisheries and aquaculture policies, lay down rules on fisheries and aquaculture management, protect living resources of the sea and limit the environmental impact of fisheries. This includes setting catch quotas, managing fleet capacity, rules on markets and aquaculture and support for fisheries and coastal communities.

The aim of the audit was to examine whether the Ministry of Agriculture and Rural Development and the Department for Fisheries Services and Aquaculture are effectively implementing the fisheries and aquaculture policies.

Main Audit findings:

- **Laws and regulations for an effective management of fisheries and aquaculture activities are not fully implemented**

The Aquaculture Law approved in 2016, is not implemented because the Areas Suitable for Aquaculture are not properly identified. Identification and approval of these areas are the first steps in the developing process of aquaculture in Albania. Since 2016, when the Aquaculture Law was approved, the MoARD did not take any activity for Aquaculture zoning.

The main Fishing Law which was approved in 2012 and updated many times, is still not fully implemented. The MoARD does not have information about fish populations and their habitats and there are no assessments of the current state of fish stocks exploitation.

- **Vessel Monitoring System (VMS) is not functioning**

Since March 2017, VMS has not been functioning, making it difficult for the fishery inspection service to detect violations. Although it is mandatory for all vessels over 12 m to have the monitoring system, they operate in violation of the laws. Inspection Sector does not track and monitor vessels activities and the data are collected from logbooks. This fact makes it impossible for fishery inspectors to combat illegal, unreported and unregulated fishing.

- **The staff of Inspection Sector is not sufficient and qualified to fight illegal fishing in marine waters and inland waters**

The Department for Fisheries Services and Aquaculture lacks sufficient and qualified human resources to ensure a 24/7 service to fight illegal fishing in marine waters and inland waters.

There are 24 inspectors in Albania who control all fishing and aquaculture activities and they don't have the basic equipment and tools, patrol vessels and vehicles to operate effective inspections.

- **No adequate data collection system**

MoARD has not recruited monitors and observers to collect data and to cooperate with the inspection service as foreseen in the relevant amendment to the fishery law approved in May 2017. Fisheries statistics are collected by fishery inspectors. The data collected by the inspectors does not correspond with the data published by Albanian Institute of Statistics.

- **Mismanagement and lack of monitoring of Fishery Harbors**

There are four Fishery Harbors in Albania, three of them are managed by Regional Fishery Management Organizations (RFMO) and one is managed by the Department for Fisheries Services and Aquaculture. We found that the RFMOs mismanage the harbors and have violated the terms of the agreement. They did not provide the basic



infrastructure to support fishermen activities at the harbor such as:

- a safe mooring area (tourist boats anchor in the area planned for fishing vessels);
- provision for utilities and boat servicing (energy, water, fuel);
- fish handling infrastructure (ice, cold storage, sorting areas, processing facilities);
- marketing infrastructure

- **Not the whole production of mussels is certified**

Mussel Collection and Depuration Centre (MCDC) does not have the capacities to purify all the amounts of mussels classified as category B that need purification treatment. Mussel growers violate the terms of agreement and do not declare all the quantity of mussels to the MCDC to get the certification. For example, in 2016 only 20% of the mussels' production was certified and less than that in 2017 and 2018.

The full report in Albanian and a summary in English is available on

http://www.klsh.org.al/web/raport_perfundimtar_performanca_e_mbzhr_peshkim_dhe_akuakulture_5207.pdf

For further information, please contact Ms. Ermira Vojka, Senior Auditor evojka@klsh.org.al

CYPRUS: Environmental auditing gaining increasing importance in the annual audit plans



Environmental issues have become an increasingly important subject for SAI Cyprus during the last decade. The

encouragement and inspiration resulting by our participation in the EUROSAI WGEA has resulted for environmental auditing to emerge as a key practice in our SAI.

SAI Cyprus, which is a member of the Steering Committee of the Working Group, hosted the annual meeting in 2012, as well as the spring session in 2019.



Spring Session 2019, Kalopanayiotis, Cyprus



10th Annual Meeting, Ayia Napa, Cyprus 2012

Recognizing that responsibility for environmental protection and sustainable development lies with both the public and private sectors, separately and/or in partnership, SAI Cyprus has carried out environmental audits which reflected this interrelationship. The SAI's environmental audit findings created awareness and interest for the public, members of the House of Representatives, NGOs and society in general.

As water resource management has been the biggest environmental challenge in Cyprus for decades and water scarcity remains a key issue in Cyprus, with adverse effects on growth, the environment and agriculture, SAI Cyprus carried out an extensive audit on management of water resources (2016), which revealed numerous weaknesses. Also, the SAI has conducted audits and issued special reports with respect to a variety of other environmental issues, covering a variety of topics, such as the management of waste batteries and accumulators and waste electrical and electronic equipment in Cyprus (2017), the management of packaging waste (2018), the management of coastline areas (2014) and the potential impacts from the development of crocodile theme park in Cyprus (2018).



SAI Cyprus also audited biodiversity related issues, such as the impacts of construction development nearby the habitat of the *Monachus Monachus* Mediterranean seal (2018) and the potential impact of the licensing of a golf course nearby a nesting beach for *Caretta Caretta* turtles (2018). More recent reports, related to the change of the town planning zone that governs an area of private plots neighbouring a Natura 2000 designated area (2019) and the illegal construction of a large sheep farm within another Natura 2000 area, designated for being so as a habitat of the Cyprus Moufflon (2020). Furthermore, the SAIs of Cyprus and Malta co-led the collaborative project on the management of marine protected areas in the Mediterranean Sea and Portuguese Atlantic Coast (2019).

CZECH REPUBLIC: Support of flood protection measures



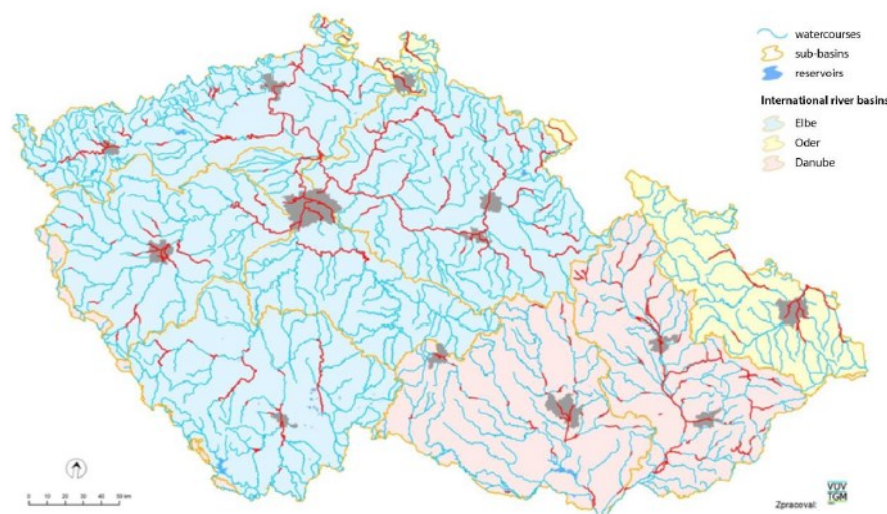
The Supreme Audit Office of the Czech Republic carried out an audit on the topic "Support of flood protection measures". The aim of the audit was to verify whether the funds allocated to flood control measures were being spent effectively, economically and in compliance with legal regulations. Audit entities were Ministry of Agriculture, Ministry of the Environment, State Environmental Fund of the Czech Republic, and state enterprises of river basins.

The audit focused on setting up and implementing subsidy programmes for flood control measures financed from the Ministry of Agriculture chapter and from the Operational Programme Environment 2014-2020. The fulfilment of measures and tasks in the field of flood protection in the competence of the Ministry of Environment, the Ministry of Agriculture, and the audited state river basin enterprises were also audited. The period under review covered the years 2016 - 2018.

The Supreme Audit Office identified systemic shortcomings in the aid for flood control measures. In the Czech Republic, there are no preconditions for preventing floods and minimizing the damage caused by them as required by conceptual and strategic documents. The SAO finds the main causes in a delayed implementation of flood control measures, the enforcement of nature-based measures only to a small extent, and development in the active zones of flood areas.

The SAO has found that more than 50% of the specific measures proposed by the Ministry of Agriculture and the Ministry of Environment in the Flood Risk Management Plans for the period of 2015-2021 will not even be launched by the end of this period.

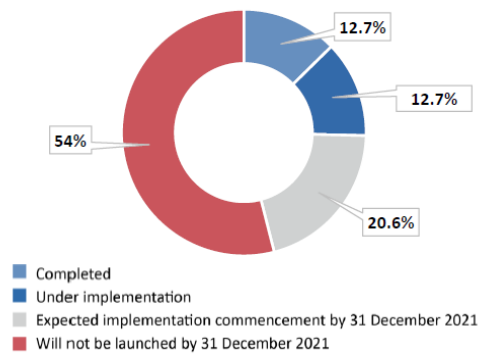
Stretches of watercourses in areas of significant flood risk (identification in 2017)



Source: Update of preliminary flood risk assessment for the Czech Republic, 2018, version 1.0.



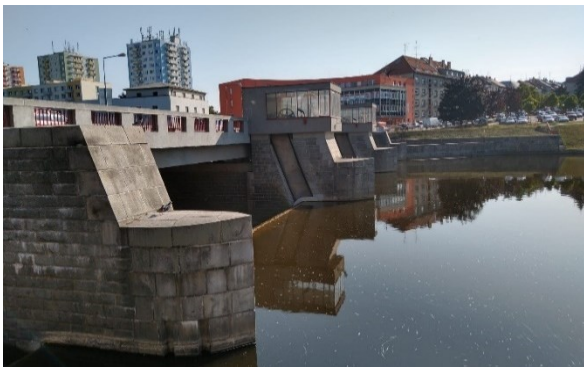
Chart 1: State of implementation of 126 specific measures (as of 30 June 2019)



Source: information of audited state river basin enterprises.

SAO further has found in the case of development projects, mainly technical measures aided under the Ministry of Agriculture were implemented, while nature-based flood control measures aided under European funds through the Ministry of Environment were implemented minimally.

Another finding has been that in the period of the years 2016-2018, the ministries spent an average of CZK 1.4 billion on flood control measures per year, which, however, represents only one-third of the anticipated needs of financial resources.



The audit also checked whether new development continues in the active zones of flood areas. The analysis was based on data on completed constructions in the years 2015 to 2018 and on flood hazard maps and flood risk maps created on bases flood risk assessment in accordance with Directive 2007/60/EC of The European Parliament and The Council on the assessment and management of flood risks. In spite of the Water Act prohibits to place, permit and carry out development in defined active zones of flood areas, the audit revealed that new development still takes

place in the active zones of flood areas (on a sample of 40 constructions completed in the years 2015-2018).




In the case of the audited projects focused on flood protection, the SAO did not find any violations of legal regulations or inefficient and uneconomical use of funds. A total of 11 projects were audited, of which 8 were projects financed from Ministry of Agriculture, and 3 were projects financed under the OPE 2014-2020. The audited volume of funds was CZK 245 million.

The full report and press release are available on:

<https://www.nku.cz/scripts/rka-en/detail.asp?cisloakce=19/04&rok=0&sestava=0>

For further information, please contact Benjamin Groll or Kristýna Lišková at benjamin.groll@nku.cz or kristyna.liskova@nku.cz.

DENMARK: Protection of groundwater from pesticides

 The Danish SAI published a report on the protection of the groundwater from pesticides in December 2019.

The purpose of the study was to assess whether the Ministry of Environment and Food is monitoring the groundwater and managing emergency authorisations for plant production products was conducted in a satisfactory manner. The report answered the following questions:

- Is the Ministry of Environment and Food monitoring the groundwater in a satisfactory manner?



- Is the Ministry of Environment and Food managing emergency authorisations for plant protection products in a satisfactory manner?

It is Rigsrevisionen's assessment that the manner in which the Ministry of Environment and Food has monitored the groundwater and managed emergency authorisations for plant production products can be criticised. Consequently, the environment and groundwater are at risk of pollution, which may ultimately jeopardise the health of the consumers.

For more please visit SAI Denmark's website, where the first chapter of the report is available in English:

<https://uk.rigsrevisionen.dk/publications/2019/72019/>

Further information: Mr Michael Kuur Sørensen at mks@rigsrevisionen.dk

ESTONIA: National Audit Office of Estonia keeps environmental protection needs in mind when auditing agriculture topics

 The NAO of Estonia has just published an audit on maintenance and renovation of land improvement systems. More than half of Estonian agricultural land is drained to prevent excessive moisture. The majority of land improvement systems were built in 1960–1980, and their estimated service life (30–50 years) is running out. Land improvement is necessary to ensure the productivity of agricultural lands, but at the same time, agricultural pollution reaches water bodies including the Baltic Sea through land improvement systems.

Looking only through the lens of agriculture, the status of land improvement systems is not good – not enough systems are being renovated in time and existing systems are not maintained as much as necessary. In fact, with the current pace, it would take more than 100 years to bring all existing systems up to date. The consequence is that many fields are flooded and in extreme cases the government ends up compensating the farmers for their loss of crop.



On the other hand, less drainage is good for the water bodies and environment overall, as the excess water containing farming residues full of phosphorus and nitrogen do not find an easy way into the rivers, lakes and ultimately to the Baltic Sea. The status of many of these water bodies is poor and one major reason for this is the influx of nutrients emanating from the use of fertilizers. Additionally, too enthusiastic cleaning of ditches and some parts of rivers that receive drainage water, would cause harm to the habitats of protected species – such as e.g. salmon or trout. Therefore, the NAO of Estonia was careful to consider both contradicting aspects in the audit. One of the main conclusions was that upon renovating land improvement systems much more emphasis should be given to environmental impact assessment as well as planning and building of efficient environmental protection facilities that would help trap excess nitrogen residues.

English summary of the audit report available at <https://www.riigikontroll.ee/tabid/206/Audit/2503/laaguag/e/en-US/Default.aspx>

Further information: Ms Airi Andresson at airi.andresson@riigikontroll.ee



FRANCE: On renewable energies and environmental aspect of Sustainable Development Goals



The French Court of accounts is investing more and more in the environmental aspect of sustainable development goals (SDGs).

The French SAI, the Court of accounts, is a jurisdiction whose independence derives from the Constitution. As such, it is able to set out its own work program focusing on topics relevant for the country and its citizens. Sustainable development is an integral part of its work.

Since 2016, the Court has issued almost a hundred reports directly related to United Nations (UN) SDGs, mostly about the performance of public spending on social or economic aspects - its traditional plumb lines – but pays increasing attention to environmental audit. For example, the Regional Chambers of Accounts⁴ courts publish at a steady pace reports on water or waste management, as those are major local public policies.



In line with the Spring Seminar of the EUROSAI working group, an audit on the policy of support for the development of renewable energy was published in April 2018 and is presented hereafter. A follow-up of the resulting recommendations and guidelines will start at the end of the year.



What was at stake?

A law of 3rd August 2009, transposing European objectives, gave a new strong political impetus to the promotion of renewable energies (RE). In 2015, through the Law on Energy Transition for Green Growth (LTECV for *Loi relative à la transition énergétique pour la croissance verte*), France extended its target for RE penetration in gross final energy consumption to 32% by 2030. This trajectory is then implemented and declined through a Multiannual Energy Programming (MEP)

Nevertheless, France is lagging behind in achieving the ambitious objectives it has set itself and has done little to benefit its industrial fabric from the deployment of renewable energy. However, the public financial resources mobilized - mainly for the benefit of renewable electrical energy - are substantial (€5.3 billion in 2016), growing and unbalanced between the sources.



Main findings

1. The lack of a consistent national strategy

The French energy strategy formulated in the LTECV is based on a dual objective: climate and energy. The

⁴ The French Financial Jurisdiction is composed of the Cour des comptes and of 19 Regional and Territorial Chambers of Accounts (CRTCs) 13 in Metropolitan France plus 6 overseas.



development of renewable energies must therefore make it possible to limit greenhouse gas emissions by replacing fossil fuels and to reduce the elevated share of nuclear energy – a French peculiarity – to 50% of the electricity mix by 2025. However, the Court demonstrated that the latter objective was not compatible with the trajectory for the increase in renewable electrical energy capacity determined in 2016 by the MEP. It would therefore be appropriate, when the MEP is revised, to define an energy strategy that is consistent with the RE production objectives and the objective of reducing the share of nuclear energy in the mix.



2. A substantial but unbalanced public support

The support policy for RE is mainly based on two levers, subsidies and tax benefits, and taxation of fossil fuels. Electric renewable energies benefit from operating subsidies through purchase obligations and compensation mechanisms, thermal renewable energies benefit from investment subsidies through a “heat fund”, and tax incentives, in particular the energy transition tax credit (CITE for *crédit d'impôt transition énergétique*), benefit private individuals for the purchase of equipment designed to use renewable energies for heat or cold production.

Electric RE will benefit from the bulk of this public spending, with €4.4 billion in 2016, compared to €567 million for thermal RE. The latter amount does not match the needs corresponding to the objectives set and therefore to the achievement of French climate commitments. Thus, thermal renewable energies currently receive the equivalent of one tenth of the volume of public support devoted to renewable energies, even though they represent 60% of national production, excluding transport.

Support for these energies is all the more necessary since their development is hampered by major obstacles, in particular the downward trend in fossil fuel prices, which creates a competitiveness gap that the current level of the carbon tax cannot compensate.



3. Insufficient industrial benefits

Unlike other European countries, France has not succeeded in creating champions in this sector. This disappointing industrial balance sheet must be set against the considerable resources devoted to the development of renewable energies, in particular electrical RE. It is therefore necessary to clarify France's industrial ambitions in terms of RE, in view of the economic opportunities offered by the growth of this sector, particularly with regard to new technologies, such as storage and smart grids.

4. The need of a better coordination between State services

Finally, within the State services, the conduct of policies to support renewable energy relies almost exclusively on the ministry in charge of energy. Interdepartmental dialogue is therefore very limited in an area of public policy that should, by its very nature, be perfectly suited for this purpose. Steering the policy of support for renewable energies *via* a secretariat or an interdepartmental committee chaired by the Prime Minister's office could ensure the rise of the ministerial departments concerned and the proper alignment of the policies of the ministries concerned (research, industry, agriculture, etc.).

5. Required improvements in the information delivered to the public and the Parliament

In order to inform public decisions taken in the future, the Court now considers it essential to calculate and reveal the



full cost of the programmed energy mix and the public support induced, and to base energy programming decisions on that information. Furthermore, although positive developments have been made to the various support mechanisms, there is still considerable scope for improvement. In this respect, the report proposes ways of improving the efficiency of the current mechanisms, drawing in particular on foreign experience.

To this end, it would seem desirable for government choices to be informed by the work of a committee involving all the stakeholders in the energy strategy and which, following the model of the Pension Policy Council, could draw up forward-looking scenarios. This body would replace the many existing governance structures in the field of energy policy. In his response to the provisional comments, the Prime Minister indicates that he is considering it.



The published report is available in French here:
<https://www.ccomptes.fr/sites/default/files/2018-04/20180418-rapport-soutien-energies-renouvelables.pdf>

HUNGARY: National audits to support environmental sustainability

Over the past 10 years, active contribution to sustainable development, environmental sustainability and environmental protection has become an integral part of the audit and analytical activities of the State Audit Office of Hungary (SAO). The supreme audit institution of Hungary, working in close cooperation with the Committee on Sustainable Development of the National Assembly and the National Council for Sustainable Development, brought sustainability aspects to the fore in many areas of its professional and scientific activities. Sustainability criteria were incorporated in audits and analyses regarding the planning and implementation of the central budget, financial and property management, and the task

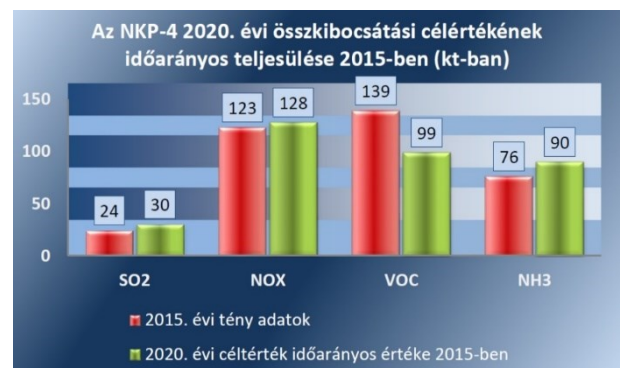
performance of state institutions and state-owned companies. These criteria were also in the focus during the social responsibility activities of the State Audit Office of Hungary, for example in the promotion of financial literacy.

From the recent SAO audits in the field of environmental sustainability, the evaluation of the effectiveness of air quality protection measures and the evaluation of the energy efficiency of public buildings need to be highlighted. Both Hungarian audits were linked to audits performed in international cooperation.

Evaluation of the effectiveness of air quality protection measures

Air pollution is one of the most significant health risk factors. In view of the important social and health care implications of the topic, the SAO conducted an independent audit on the effectiveness of air quality protection measures in Hungary as part of the parallel, international audits of 16 member states of the EUROSAI.

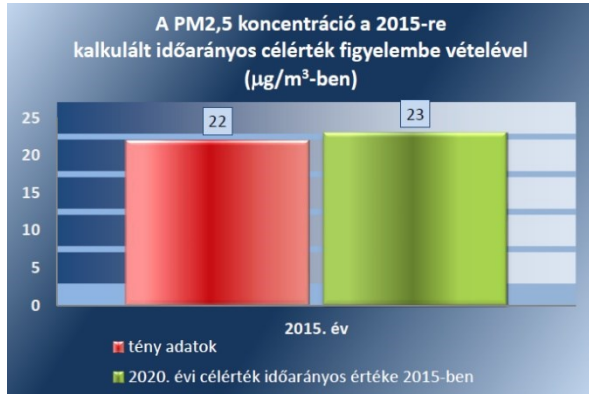
The SAO audit found that the ministries concerned took several measures to achieve the objectives set by the National Assembly and the Government to protect air quality. The measures covered transport and the industrial, agricultural and household sectors. As a result of the measures, the annual average concentration and total emission of air pollutants decreased significantly, therefore measures aimed at the improvement of air quality were effective in Hungary. The long-term efficiency objectives of the National Environmental Protection programmes were attained pro rata temporis.



Prorated achievement of the 4th National Environmental Protection Programme's 2020 annual emission target value in 2015 (in kt); red=actual 2015 data; green=prorated value of the 2020 target value in 2015



However, the concentration of certain air pollutants exceeded the statutory limit several times, but there was an overall downward trend in the number of such events.



PM2.5 concentration taking prorated target values calculated for 2015 into account (in µg/m³); red=actual data; green=prorated value of the 2020 target value in 2015

In the case of small dust pollution, which is highly important in terms of public health, there were positive changes with decreasing expenditure. Most probably the decrease in concentration was a result of several factors, including the effects of the measures implemented as set out in the air quality plans, the decrease in the retail price of gas (utility cost reduction), the more frequent cleaning of roads, and tree-planting programmes.

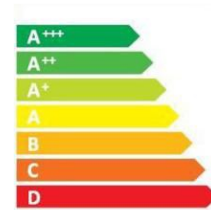
Measurements show that it was mostly in the winter months that the emission of volatile organic compounds exceeded the limit value. The limit value was typically exceeded in the heating season in the case of small dust pollution as well. The Hungarian report pointed out that the concentration of particularly dangerous air pollutants was related to the incineration of household wastes, so the environmentally conscious behaviour of the general public would greatly contribute to its reduction.

Evaluation of the energy efficiency in public buildings

It was also as part of parallel, international audits that the SAO assessed the policy framework for increasing the energy efficiency of public buildings, the availability of related financial resources, and the system set up to monitor the achievement of energy efficiency objectives. The audit established that the energy efficiency

requirements for public buildings were met in accordance with the provisions of European Union directives and Hungarian legal regulations.

The main objective of the regulatory environment is to contribute to the improvement of energy efficiency in a cost-effective way, to eliminate the institutional, financial and legal obstacles of energy efficiency, and to ensure sustainable development for energy efficiency and energy services to facilitate environmental sustainability.



By 2020, the European Union aims to achieve 20% energy savings at EU level, and to this end the European Parliament and the Commission have adopted

several directives. The operation of buildings accounts for around 40% of the total energy consumption of the European Union, and as result of this, the measures taken to reduce the energy consumption of buildings and to increase the ratio of renewable energy ensure that the energy dependency of the European Union and the emission of greenhouse gases are reduced. The directives adopted to facilitate the realisation of the target set at EU level were transposed into Hungarian legal regulations.

The public sector needs to fulfil an exemplary role in the field of improving energy efficiency, too, therefore in case of public buildings special attention must be paid to the fulfilment of energy efficiency requirements and the fulfilment of statutory obligations. The SAO audit covered public buildings and a smaller category, central governmental buildings. The governmental goals to increase the energy efficiency of public buildings and the tools that ensure the realisation of the goals were included in the strategic documents, and the regulatory and organisational framework for their implementation was laid down in legal regulations. The objectives regarding public buildings as laid down in the strategic documents included the achievement of the 2020 primary energy consumption and gross final energy consumption target values; the exploitation of the potential in the use of efficient heating/cooling systems and of high efficiency cogeneration systems; the reduction of greenhouse gas emission; and the



decrease of budget expenditure with a secondary effect of job creation.

The audit established that the financial resources for the projects to improve the energy efficiency of central governmental buildings and to achieve the 3% renovation goal (14,655.2 m²) were available, the authority and responsibility of the organisations in charge of the implementation and supervision of the measures were defined by the relevant legislations. The monitoring system related to the accomplishment of the energy efficiency objectives and the operative monitoring and audit system related to energy efficiency certification and to the detection and sanctioning of the breach of the relevant regulations had been established and were operated by the responsible entities.

In 2020, the SAO will continue its environmental sustainability audits with the audit of waste management.

Further information: international@asz.hu

LATVIA: Audit finds deficiencies in control system of compensations for damage caused by specially protected non-huntable animals and migratory species

There is a law that guarantees monetary compensations to help land users to cover losses that occur because of the damage caused by specially protected non-huntable animals and migratory species. Compensation for damage caused by different species can be received if damage has been caused to the crop, aquaculture, livestock or beekeeping sector. Compensations from the state budget are paid to land users if they fulfil specific obligations imposed for environmental protection and conservation.

During the financial audit on the Annual Accounts for year 2019 of the Ministry of Environmental Protection and Regional Development (Ministry), the State Audit Office of Latvia (SAO) assessed a compliance issue regarding the planning of compensations for damage caused by different protected species.



One of the migratory species – Canada Geese (Depositphotos)

The audit found that the Ministry in 2019 has partially reallocated initially planned compensations for other purposes (administrative expenditure, mainly wages), although every year there were outstanding compensation liabilities (i.e. unpaid compensations). Reallocations of compensations for other purposes were also executed in the budgets for year 2018 and 2020. As a result of this practice, at the end of 2019 there was a shortage for compensations of more than one million euro.

At the beginning of 2020 the Ministry has requested additional funding of one million euro from the state budget to settle outstanding compensation liabilities obliged by law. In the opinion of SAO it is not sound financial management practice to reallocate funds for other purposes and request at a later stage additional funding for liabilities obliged by law.

Moreover, on the Annual Accounts for year 2019 the Ministry had accounted only a half of a million euro of the outstanding compensation liabilities, although the actual amount of the liabilities exceeded one million euro as the Ministry had in fact requested additionally from the state budget. Therefore, SAO concluded that the budget planning is not linked to the accounting information.

As a result of the audit, SAO recommended the Ministry to improve the internal control system over the accounting of liabilities and to follow sound financial management practice providing funds for liabilities obliged by law.

For further information please contact Mr Jānis Salenieks at Janis.Salenieks@lrvk.gov.lv.



MOLDOVA: On the development of environmental audit practice within the Court of Accounts in the last 6 years



Since 2008, with the transition from control to audit, SAI of the Republic of Moldova has joined the members of the

WGEA EUROSAI and shares the common commitment to use the power of public sector audits to leave a positive legacy for future generations, improving the management of natural resources and environment, as well as the health and prosperity of the people of Europe. The opportunity to learn and change experience with EU countries, through the activities of the WGEA EUROSAI, led to the strengthening of knowledge in conducting environmental audits, by sharing good practices in the field and applying international standards.



Conferences, seminars and workshops organized actively integrated the Supreme Audit Institutions, which created a basis for a long-term advantageous and useful cooperation.

Benefiting from the support within the professional cooperation of other SAIs, following the exchange of knowledge and experiences in this field, the Court of Accounts of the Republic of Moldova managed to get involved in conducting cooperative audits, especially in the last 5-7 years, promoting and encouraging the identification of solutions to improve existing government mechanisms at the national level, in order to develop and maintain a cleaner environment.

The Court of Accounts experience in the field of environmental audits has achieved performance in:

- o achieving the objectives of the state related to renewable energy (2013);

- o sustainable protection of rivers and streams water (2014);
- o sustainable use of agricultural land (2014);
- o biofuel field (2015);
- o air protection (2017).

In addition to professional experience, the SAI of the Republic of Moldova benefited during the years 2018-2019 from the exchange of knowledge in online courses (massive online open courses (MOOC) organized by University of TARTU, Tallinn, Estonia), that helped the Court of Accounts employees to strengthen their knowledge in applying the environmental methodology in auditing water issues, introduction environmental auditing in public sector, auditing environmental impacts infrastructure, as well as the main principles in waste management. For the course on water issues, the members of the WGEA EUROSAI within the Court of Accounts obtained certificate of participation.

In the future, the Court of Accounts aims to address important environmental issues, such as drug and food waste management, soil management, and the adaptation and mitigation of the negative effects of climate change. Some of these topics will be addressed repeatedly. Thus, the Court of Accounts aims to follow the evolution and changes in the areas audited in previous years.

For the SAI of the Republic of Moldova the activity within WGEA EUROSAI has great importance for ensuring the development of environmental audit, thus further contributing to the improvement and efficiency of natural patrimony management, so that people and the environment are protected and healthy.



THE NETHERLANDS: Subsidy for the construction of bicycle highways

The Netherlands Court of Audit recently published the results of an audit on subsidies for the construction of bicycle highways / express cycle paths. Because cycling can be a good alternative for travelling by car or public transport the Minister of Infrastructure and Water Management (IenW) spent € 26 million on co-financing municipal and provincial investments in express cycle paths. In our study, we found among other things, that the chosen method of distribution of the € 26 million among the provinces and the emphasis of the Minister of IenW on rapid realization have come at the expense of the effectiveness and efficiency of the subsidy.

Objective of the Minister of Infrastructure and Water Management

An express cycle path is designed in a way that enables cyclists to cover large distances quickly. Think of a wide path, so that it is easy to overtake other cyclists, without sharp bends and with as few crossings as possible. The construction of express cycle paths should contribute to the switch from car to bicycle - the so-called mobility switch - for commuting distances of up to 15 kilometres. The minister's objective is that on the routes with express cycle paths, 1 to 4% of the motorists switch from car to bicycle.

Compromise on distribution of the € 26 million has an adverse effect on effectiveness

In our study, we found that express cycle paths contribute to the switch from car to bicycle, but that the subsidy could have had a greater effect. At the insistence of the provinces, the Minister of IenW has opted for an equal distribution of the € 26 million among the provinces, instead of selecting those cycle paths where most switchers are expected. As a result, the minister also subsidizes express cycle paths where the percentage of switchers is limited. In total, 16 express cycle paths received a contribution from the Minister of IenW (see figure). The percentage of people who switch from car to bicycle is stated for each express cycle path.

Bij de helft van de snel fietspaden die een bijdrage ontvangen uit de intensivering is het verwachte percentage overstappers lager dan 1%



Emphasis on rapid realization has negative consequences for efficiency

In addition, we note that the emphasis placed by the minister on rapid realization has had adverse consequences for efficiency. The minister stipulated that the subsidy should be for specific plans for which regional financing is available. The Ministry stated a preference for express cycle paths that would be (partly) constructed before 2021. As a result, the provinces have proposed express cycle paths that were already in the planning phase or even almost in the construction phase. This means that these paths would often have been realized without government funding. However, the subsidy has helped to accelerate the decision-making process for the construction of these express cycle paths.

The findings are reported in the annual regularity report for the Ministry of Infrastructure and Water Management (§ 5.1). The report is available in Dutch on



<https://www.rekenkamer.nl/binaries/rekenkamer/documenten/rapporten/2020/05/20/resultaten-verantwoordingsonderzoek-2019-ministerie-van-infrastructuur-en-waterstaat/lenW-wr.pdf>

For further information, please contact Mr Luc Terra at l.terra@rekenkamer.nl

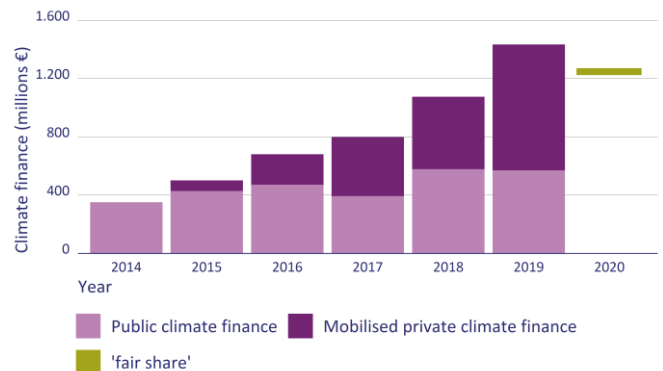
THE NETHERLANDS: Follow up of study on international climate finance

In 2018 the Dutch minister for Foreign Trade and Development Cooperation (BHOS) announced an increase in the budget for international climate finance. The Netherlands Court of Audit conducted audits on international climate finance in 2018 and 2019. In 2018 we saw that the Dutch contribution to international (public and private) climate finance showed a (slightly) rising trend. The Netherlands follow the international methodology to report on international climate finance as much as possible.

In 2019, our research showed that the volume of international climate finance in the Netherlands is growing, due to the increase in mobilized private finance. Total international climate finance in 2019 by the Netherlands was over € 1.4 billion, which is higher than the calculated Dutch fair share (€ 1.25 billion) for 2020. The fair share is the Dutch share in the \$ 100 billion target of the Paris Agreement. In 2015 in Paris 18 donor countries agreed to mobilise \$100 billion a year from a wide variety of sources, public and private, bilateral and multilateral, including alternative sources of finance, to address the needs of developing countries (from 2020 to 2025).

Our study in 2018 showed that Parliament has few options for adjusting climate finance. We also found the financial accountability to be brief, and the minister reported in a limited and not current on the results of climate policy. But in May 2019 the figures and results on the website www.osresults.nl have been updated. For 2019 we conclude that publication of a climate dashboard will improve the information about public climate expenditure to parliament and the public.

The volume of the Dutch international climate finance continues to increase in 2019



The findings are reported in the annual regularity reports 2018 and 2019 for the Ministry of Foreign Trade and Development Cooperation. The reports are available in Dutch on

<https://www.rekenkamer.nl/binaries/rekenkamer/documenten/rapporten/2019/05/15/resultaten-verantwoordingsonderzoek-2018-buitenlandse-handel-en-ontwikkelingssamenwerking/VO+BHOS.pdf>

and

<https://www.rekenkamer.nl/binaries/rekenkamer/documenten/rapporten/2020/05/20/resultaten-verantwoordingsonderzoek-2019-buitenlandse-handel-en-ontwikkelingssamenwerking/BHOS-wr.pdf>

For further information, please contact Ms Tanneke Vandersmissen at T.Vandersmissen@rekenkamer.nl.

THE NETHERLANDS: Phasing out natural gas for residential buildings

The Netherlands Court of Audit recently published the results of an audit of the policy to phase out the use of natural gas for residential buildings. The Dutch government has the ambition to phase out the use of natural gas by 2050. It is a major part of the [National Climate Agreement](#) which forms the basis of the Dutch plans to comply with the Paris Climate Agreement. Phasing out natural gas is also in line with the plans to cease the extraction of natural gas from the Groningen-field in response to growing damage by earthquakes. Because the vast majority of Dutch buildings



is heated by this gas, all inhabitants will be affected by this policy in the long run.

The audit focussed on a programme developed by the Ministry of the Interior and Kingdom Relations (MIKR) to start experiments with Natural Gas-free Districts (Proeftuinen Aardgasvrije Wijken). About 500 existing buildings in each of 100 participating neighbourhoods are to be disconnected from the natural gas grid and connected to a source of renewable energy. This is combined with a 'learning programme' to share experiences and information. The activities are funded by MIKR but executed and coordinated by the municipalities involved. For the 2018-2019 period € 150 million was spent. The programme is part of a larger set of measures to phase out natural gas.

Audit findings:

The ambition of the programme has shifted from a quantitative target, disconnecting 50.000 existing building from the natural gas grid by 2028, to gaining experience and developing knowledge to make this shift 'affordable', 'budget neutral' for inhabitants, and 'cost efficient'. The minister didn't explicitly inform the parliament about this shift in ambition.

Important elements of the program were insufficiently defined, making evaluation difficult. It remains unclear how the minister defines the terms 'affordable,' 'budget neutral' and 'cost efficient.' Furthermore, no clear objectives were set for the way the programme should contribute to experience sharing and knowledge development. The government expects the experiments tot lead to an annual increase in the number of building that are disconnected from the natural gas grid. However, it remains unclear how experiments of a small number of buildings will contribute to phasing out natural gas use in the whole neighbourhood.

It remains unclear how the financial contribution of MIKR was used at the neighbourhood level. This is mainly due to the institutional relationship between the central government and the municipalities.

The ambition to phase out natural gas use for 50.000 existing buildings by 2028 will very likely not be realised. In

2018 and 2019 only some of the planned 2.000 building were disconnected from the natural gas grid.

The findings are reported in the annual regularity report for the Ministry of the Interior and Kingdom Relations (§ 5.1). The report is available in Dutch on <https://www.rekenkamer.nl/binaries/rekenkamer/documenten/rapporten/2020/05/20/resultaten-verantwoordingsonderzoek-2019-ministerie-van-binnenlandse-zaken-en-koninkrijksrelaties/BZKR-wr.pdf>.

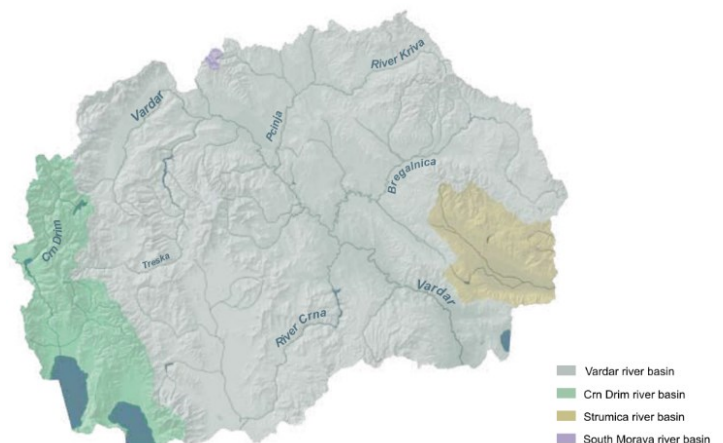
For further information, please contact Mr Aard-Jan Seppenwoolde at a.seppenwoolde@rekenkamer.nl.

NORTH MACEDONIA: Effectiveness of the policies, measures, and activities in exploitation of gravel and sand from the Vardar River Basin



Extraction and sale of sand is a matter of broader significance. Global research has shown that every year around 50 billion tons of sand is being used, which is twice as much as all rivers in the world could produce. Sand is the third most used natural resource after the air and water, more than oil.

In 2019, the State Audit Office of the Republic of North Macedonia issued a report on conducted performance audit about the exploitation of gravel and sand from the Vardar river basin.



The greatest river basin in Republic of North Macedonia is the Vardar river basin, covering the area of 20.546 km²



The aim of the audit was to examine whether extraction of sand, gravel and stone from the basins and banks of surface water bodies in our country was done with the purpose to improve the water regime without damaging its and the stability of the banks and the natural balance of coastal ecosystems.

Key audit findings:

- Strategic documents, bylaws and basic planning documents are necessary to be in place in addition to the adopted legal regulation. Part of these strategic documents and bylaws are important in order national regulation to comply with the European framework directive on waters, which regulates the field of protection and water management in Europe and with the directive for assessment and reduction of flood risks within the EU.
- The activities undertaken for extraction of sand and gravel from the basins and banks of surface water bodies do not provide adequate protection and improvement of the water regime. Most of the extracted material is used for sale, only a small portion for development of the river basins. The manner of determining the location where activities for extraction of sand and gravel should take place is not clearly defined, and there are no measures for protection against illegal activities.



- The Ministry of environment and physical planning has not established a water register yet and during the audit did not provide access to relevant documents on issued extraction permits and water management consents.

- Legal provisions allow extracted surplus material to be placed on the market, but the method of sale is not regulated. There is a lack of effective control mechanism for monitoring the amount of sand and gravel extracted from surface water bodies, a methodology for formulating starting price for the extracted material, as well as a competitive and transparent procedure for public bidding. Due to these shortcomings, the audit was not able to determine the accuracy and completeness of the income realized from the sale of sand and gravel. This was important in order to determine the amount that the entities—permit holders, based on fee compensation when selling surplus material and deposit have to pay in favor of the State Budget.
- Competent institutions have not provided professional supervision over these activities, so measures for strengthening their human resource capacities in conducting frequent inspection visits are necessary. The established information system does not provide complete, accurate and updated information related to the need of extraction of sand and gravel from surface water bodies, the permits/water-economy consents issued, as well as the actions undertaken pursuant to these activities.




SAO recommendations are broadly in line with the measures undertaken by other countries in this area:

- Controlled exploitation of sand from river basins,
- Use of sand and gravel in cases when regulation of rivers is required (protection against flooding and erosion),
- Providing environmental protection, and
- Establishing a regulated market for the sale of sand.



ROMANIA: Results of the household waste management audit

 Between March 2019 and February 2020, SAI Romania carried out a performance audit mission aimed at analyzing and diagnosing the management of household waste. As the household waste management process is a complex one, whose progress requires several steps, its implementation is achieved through the involvement of several public authorities at central and local level. The audit mission was carried out in stages, in the first phase an assessment being made on how the local public authorities have implemented their responsibilities under the national waste management plan, directly or by joining an intra-community development association. Subsequently, in the second stage, the activity of the central public authorities with attributions in the field was audited.



Audit team

The first specific objective was to evaluate the unitary legal framework on the establishment, organization, management, operation, financing and operation control public sanitation service of the municipalities and other settlements. The audit team concluded that Romania has fully implemented European waste legislation but, in some cases, excessive delays have been identified, both in adopting the legislative framework necessary for the scope of activity and in monitoring the results. The applicable national legislation to the field of Waste is large and difficult to apply.

Regarding **the second specific objective**, which aimed at implementing the waste management system, SAI Romania concluded that the normative acts containing specific

provisions in the field of sanitation are too little known and they are applied at the level of the local public authority, where there are not sufficiently well-trained staff in this respect and / or who do not show sufficient availability for the involvement in the sanitation problems of the locality. In most cases, there was a misperception in the local public authority level that, in addition to delegating the management of the sanitation service, it also delegated any responsibility for local waste. Some local public authorities have joined forces for inter-community development, but regulations regarding the establishment and development of these entities are insufficient for the smooth running of the activity of these structures, especially they have, still, a low institutional capacity and the efficiency of the executive structure of such associations and of the technical system is directly reflected in the quality of services provided to citizens. Many local public administration authorities avoid taking organizational measures to implement separate collection, pending the operation of the integrated waste management systems (SMID), or if they adopt them, they do not ensure that these activities will be carried out in accordance with the contractual provisions. Currently, out of the 32 SMID projects, only 8 are functional and only two counties can meet the Malagrotta criteria in the operation phase. For the operation of all contracted SMIDs it needs investment worth about 1.3 billion euros.

At the national level it was found that is developed a low implementation of the separate collection of recyclable and biodegradable waste, which implicitly led to the predominant storage of waste. This aspect corroborated with the storage in non-compliant deposits (in most cases they are not provided with a leachate and storage gas collection system) is generating a significant impact on air, water and soil, biodiversity and not least on public health.

At the same time, there is a low percentage of economic recovery and thus not obtaining the necessary sources of income to cover the costs generated by waste management.

Failure to ensure separate collection is caused by the lack of interest of local authorities in organizing the sanitation activity at the locality level, respectively their lack of active involvement in the work of awareness and education of the rural population. Other factors that determine the lack of



separate collection were the long delays in the procedures for awarding contracts for the delegation of the sanitation service as well as the non-implementation of SMID.

Moreover, Romania does not yet have a complete waste location system and the data needed for strategic decisions are obtained with a very long delay, preceded by extensive processing and validation, which leads to slowing down the implementation of environmental policies and major risks in terms of strengthening border control and the elimination of risks associated with clandestine waste practices.

The third specific objective was the monitoring and control of the activities of the sanitation service, SAI Romania noting that the activity of the National Waste Committee is sporadic, and regarding the diagnosis of municipal waste there are a number of vulnerabilities or malfunctions, which have resulted, on the one hand from the existence of non-compliant municipal waste deposits, for which it is necessary to find possibilities to finance their closure, and on the other hand of the non-existence of separate collection containers, which constitute an obstacle in carrying out the separate collection.

The entities with regulatory, monitoring and control attributions on the waste monitoring process are aware of the non-conformities at national level regarding the sanitation activity, the measures taken in this respect being mainly compliance warning measures. Although there is an intensification of inspection and control activities and measures, respectively of sanctions applied, the efficiency of this activity has not reached its valences, so it becomes necessary to perform a thoroughly substantiated analysis taking into account the provisions of the strategy and national plan. The timely use of information resulting from the processing and validation of databases collected and managed by the national agency responsible for environmental protection, in assessing risk indicators for the planning and execution of tax inspections would lead to the efficiency of these activities. But the existence of the gap of more than a year and a half compared to the date on which the information is available and can be analyzed makes it no longer useful.

The **last specific objective** of our action was to monitor the national waste management plan (PNGD). Because no inter-ministerial commission was set up to manage the national plan, the auditors considered that the responsible entities were not aware of their role and did not act, either individually or together, to ensure the optimal exercise of the tasks established by the national management plan of waste.

Starting from the fact that the annual monitoring and reporting of the fulfillment of the objectives and measures included in the PNGD was not performed, in accordance with the provisions of Law no. 211/2011 on waste management, SAI Romania concluded that all these endangered the successful operation of the strategy, especially in terms of its efficiency and effectiveness.

In conclusion, the local public authorities did not exercise their role of main responsible for the implementation of public utility services, so as to ensure the premises for the use of the attribute of local autonomy in adopting the decisions necessary for joint waste management activities. At the same time, by not adopting a set of pre-established indicators in the household waste management plan as well as in the absence of a correlated action of all responsible authorities, the premises of the efficiency and effectiveness of the national waste strategy were endangered.

SPAIN: Taking stock of the EWGEA's impact on our audit work



In this special edition of the EWGEA Newsletter, the last compiled by the Estonian SAI's EWGEA Secretariat, we would like to share some reflections to the path we have travelled during the past years, from the almost total absence of environmental audit works in our Annual Audit Programmes to the current situation, in which we now have around eight environmental audits in progress.

For this relevant change in the approach of our audits to take place, it had to be preceded by a shift in how we perceive the potential scope of our role as external public auditors, and accompanied by a comprehensive learning process. In our case, the excellent cooperation within the



EUROSAI WGEA and, in particular, with its active and effective Secretariat, paved our way towards environmental auditing. An important milestone in this journey was taking part in the Air Quality cooperative audit, a fruitful experience of "learning by doing" that we are now repeating under the OLACEFS umbrella, where - in our condition as associate member - we have joined a cooperative audit on Protected Areas.

All this cooperation with peers has enabled us to grasp the particularities of environmental auditing, gaining the knowledge needed to go forward with new audits, some of them related to the implementation of those SDGs connected to environment issues and Climate Change Adaptation, while others focus on the energetic efficiency in the public buildings of the Spanish Social Security sector.



SAI Spain's representative with the EWGEA Chair and Secretariat

To sum up, we would like to highlight that tackling new audit fields is always a challenge, but it does not necessarily need to be a difficult one. "Common challenges, shared solutions" was the motto behind the creation of EUROSAI, and this Organization has certainly become an effective community for sharing knowledge and experiences among peers, paving the way for others and identifying new potential areas in which European SAIs can contribute to good governance and provide an enhanced added value to citizens. In this framework, the commitment and work of the SAIs that take on the responsibility of leading EUROSAI's Working Groups, Task Forces and projects are, without any doubt, the driving force of the community and for this reason, we want to thank in this case all the Estonian Team of the Chair of the EUROSAI WGEA Secretariat, whom we hope to see at the earliest possible opportunity.

SWEDEN: Audit of central governments measures for more green cars



Through the years Sweden has directed various policy instruments towards the purchase and ownership of passenger cars in order to increase the share of vehicles with improved environmental characteristics (green cars) and thereby reduce carbon dioxide emissions. They include the green car rebate, the super green car rebate, the bonus-malus system (with climate bonus), the CO₂ differentiation of the motor vehicle tax, the motor vehicle tax exemption and the reduction of the taxable benefit for green cars.

The purpose of the audit was to examine whether policy instruments targeting the purchase and ownership of passenger cars with certain environmental characteristics have contributed to achieving Sweden's objective of reducing greenhouse gas emissions in the transport sector at a reasonable socio-economic cost, with stable long-term conditions for the purchase of new cars and car ownership.

The purpose has also been to assess whether the Government and the responsible agencies have produced impact assessments so that the Riksdag has received a transparent basis for decision-making.

Audit findings:

- **The Government has failed to ensure the preparation of sufficient and transparent impact assessments before decisions on policy instruments**

The Swedish NAO concludes that a sufficient and transparent basis for decisions in the form of impact assessments has not been established and communicated to the Riksdag. This has reduced the ability of the Riksdag to make well-informed decisions, which risks leading to decisions being taken on inaccurate grounds and undesirable effects arising after implementation.

The environmental impact is poorly described, no cost-benefit analyses or assessments of the cost-effectiveness has been carried out and most of the policy instruments lack any plan for follow-up and evaluation.

- **The socio-economic cost of the policy instruments appears to be relatively high**



The Swedish NAO concludes that the policy instruments are not effectively designed, since all green car buyers do not meet the same price, as the instruments specifically benefit company cars for private use. The socio-economic cost of the instruments also appears high in comparison with other measures used today to reduce emissions. This indicates that the instruments do not comply with the Riksdag's intention that measures to reduce the climate impact of the transport sector should be based on socio-economically and environmentally effective measures, since it means that less costly measures should be taken first.

Emission reductions are costly. The cost per emission reduction by choosing a climate bonus car is estimated to be five times higher than the current carbon tax.

Many Swedish subsidised cars have been exported in recent years. The cost of the policy instruments increase further with increased green car exports. A subsidised climate bonus car, which is exported after a few years in Sweden, results in a socio-economic cost that is three times higher per emission reduction in Sweden compared to a car that stays in the country for its entire lifetime.

A higher subsidy to drivers of company cars for private use reduces effectiveness. According to the Swedish NAO's estimates, the socio-economic cost per emission reduction is more than 40 per cent higher if the green car is a company car.

The support to green cars is unevenly distributed in the country. Metropolitan regions have received the greater part of subsidies, just over 80 per cent.

- **The policy instruments have not created long-term, predictable conditions for the purchase of new cars and car ownership**

Long-term and predictable conditions for the purchase of new cars and car ownership have not been created because frequent regulatory changes, in several cases at short notice, have created uncertainty for the actors in the automotive market. For many policy instruments, there is no clear plan for how they are to be developed or discontinued.

Temporary support has been prolonged several times which has created uncertainty. There is also a risk of

insufficient funds for green cars in the future in the light of past experience.

The support scheme for green cars used today was introduced just one year before the impact of the new global driving cycle on emissions was clarified, instead of waiting for the results and analysing the impact of the new cycle. This has increased uncertainty for both consumers and producers.



Audit team

The full report in Swedish and a summary in English is available on <https://www.riksrevisionen.se/rapporter.html>

For further information, please contact Cecilia Kellberg, Cecilia.Kellberg@riksrevisionen.se

UNITED KINGDOM: The development of the environmental audit practice over the last 6 years and future perspectives



The last few years have seen us step up a gear in our work on the environment at the UK NAO, examining some high profile and important topics, bringing wider cross-government expertise to bear, and deepening our engagement with Parliament on these issues.

We have examined some critical parts of government's plans to tackle environmental issues, on [packaging recycling](#), [energy efficiency](#), [renewable heat](#), and [air quality](#). We have also reviewed how key parts of the UK government manage their environmental impacts, with audits of sustainability at the [Department for Transport](#), [Ministry of Justice](#) and [Ministry of Defence](#). And we have covered environmental angles as part of wider reports on



[fracking for shale gas](#), and the UK's new [farming programme](#).

We are pleased to have had real impact on government through this work, including by bringing to bear lessons and expertise from our work in other areas. For example:

- we drew on our corporate finance experts in our review of a deal to support construction of the first new nuclear power station in the UK since 1995 ([Hinkley Point C](#)). The UK government wants nuclear power to form part of a low-carbon generating mix, as part of achieving its 2050 decarbonisation target at least cost. Our findings led to government changing its approach to encouraging new nuclear projects, which could achieve greater value for money for taxpayers and consumers.
- we drew on previous work on tackling fraud and error in the welfare system, as part our review of the UK's [packaging recycling obligations](#). We found that this system had relied on exporting materials to other parts of the world, without adequate checks to ensure this material was recycled. Government has since set out plans to double inspections for high risk companies, and issued a consultation on wholesale reforms to the system, highlighting that we were critical of it.

We have a strong relationship with the UK's Environmental Audit Committee, a Parliamentary Select Committee with a remit to examine sustainable development. This has included helping them make the most of the rich evidence and findings in our reports through dedicated briefing sessions before the whole Committee, as well as individual meetings with MPs. For example, on our air quality report, we spoke to 15 MPs about the work, answering wide-ranging and detailed questions over the course of four meetings in three days: exhausting but also very heartening to see the interest.

The arrival of a new C&AG, Gareth Davies, last year, has brought a new focus. Gareth commissioned a strategic review of the UK NAO, engaging all of us in thinking through how we want to develop our work and culture. This has recognised that meeting the government's net zero carbon emissions target is one of the key challenges to long-term

value for money that our audit programme must address. We are developing plans to play this part to the full, which have so far involved:

- developing our analysis of where we can add most value on climate and environment, given that it is increasingly a crowded field. We have sought to articulate where we have a unique role or angle on these issues and where the biggest risks might be to value for money;
- a set of studies, currently ongoing, that capitalise on this analysis. These are examining government's overall set-up for delivering its net zero carbon emissions target, and wider environmental goals; flood risk management and reducing carbon emissions from cars; and
- a commitment to becoming a net zero organisation ourselves by 2029.

So we are looking forward with excitement for the future of environmental audit at the UK NAO. Environmental issues do not stop at the border. We are looking forward to increasing our cooperation with friends and colleagues across EUROSAI through the WGEA. We are grateful to SAI Estonia for their hard work chairing the WGEA, and congratulate SAI Poland in taking up the chair.

UNITED KINGDOM: NAO reviews environmental sustainability in the UK Ministry of Defence



The sixth in the UK National Audit Office series of reports into environmental sustainability in central government departments looks at the Ministry of Defence. Our overviews give a high-level perspective on a department's contribution to achieving environmental targets and mitigating environmental harm. The Ministry's size, supply chain, and control of extensive tracts of land make it critical to meeting the government's environmental objectives. It is the single biggest contributor to the government's greenhouse gas emissions, waste production and water use from departmental estates and administrative operations. It has achieved the highest absolute (but not percentage) reductions of any department. Since 2009-10 the Ministry



has reduced its estate's greenhouse gas emissions by 42%, waste by 40% and water use by 10%.



Temporary target placement used in live firing exercise to reduce need for digging on Salisbury Plain

The UK government's target of reaching net zero greenhouse gas emissions by 2050 will present the Ministry with significant challenges requiring it to make major changes to its equipment and estate. The Ministry is responsible for 50% of these emissions from the government estate. However, other sources of emissions, such as from military fuel use, means this is less than half of its overall emissions. Much of its built estate, which covers about 30 million square meters, consists of buildings that are more than 50 years old and which have not been refurbished. Their energy efficiency is poor. Almost all vehicles and weapons in use, or under procurement, rely on fossil fuels, and some of the largest are expected to still be in operation in 2050. Challenges elsewhere include procuring an estimated 1,700 ultra-low-emissions vehicles (ULEVs) for the non-military fleet if it is to meet the government's ambition for 25% of the government car fleet to be ULEVs by 2022.

Forty percent of Ministry land has been formally designated as a "Site of Special Scientific Interest" (SSSI). This is made up of 169 individual SSSIs. In England, assessments carried out by Natural England (the responsible statutory body), indicate that the Department's sites are in better condition, on average, than for sites across the country as a whole. However, Natural England has assessed less than half of

these sites in the last ten years. In around one-third of cases Ministry ecologists could not be confident that a site would meet the requirements of a Natural England Assessment, were it to happen today.

Whilst we saw many examples of good practice in our work with the Ministry of Defence, the Ministry acknowledged in a 2018 internal review that it had often treated environmental protection as a secondary priority. For two years it has been unable to provide the Secretary of State with adequate levels of assurance about environmental protection activities. The Ministry has started to revise its governance and improve accountability for environmental protection.

The UK parliamentary Environmental Audit Committee will consider our evidence and question witnesses from the Ministry of Defence at a meeting later in the summer.

The report is available here:

<https://www.nao.org.uk/report/environmental-sustainability-overview/>



NEWS FROM INTOSAI AND OTHER REGIONS

INTOSAI WGEA: Steering Committee kick-starts the Work Plan; a Tree of Publications published



INTOSAI WGEA Steering Committee consisting of 16 SAIs worldwide (including the SAIs of Czech Republic, Estonia and Finland as well as the European Court of Auditors) launched the activities of the new Work Plan 2020-2022 by gathering for an online meeting on March 23-26. Vision papers for all work packages were reviewed and approved; more detailed plans devised by respective project groups to follow. As a separate agenda item, the Steering Committee also reflected on synergies between INTOSAI WGEA and regional WGEA networks' activities which is to be maintained and strengthened further in the coming years.

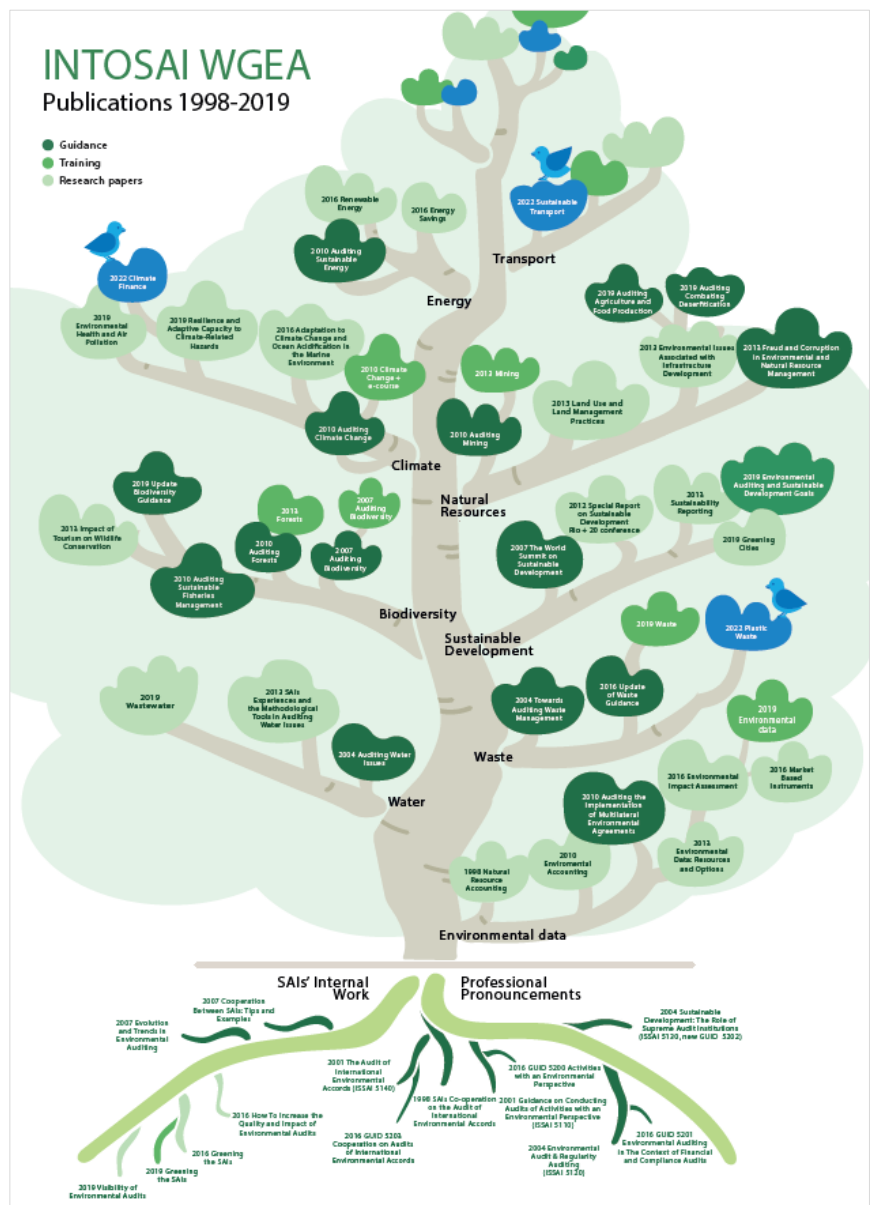
The WGEA Secretariat recently issued a visualization of all the materials produced by the working group since as far back as 1998. The Tree (→ click on it for a closer view) reflects the evolution of topics relevant for environmental audit practitioners as well as developments in environmental governance. The Tree will be further developed to serve as an interactive tool on INTOSAI WGEA website helping auditors find relevant guidance and ideas beneficial for their work.

The Audit Collection 2020 has been sent to all INTOSAI members. WGEA Secretariat encourages all SAIs to contribute their recent environmental audits to the global environmental audit database at https://wgea.org/audit/.

The 20th Assembly Meeting of INTOSAI WGEA is scheduled for 18-21 January 2021 in Rovaniemi, Finland. Circular economy and Arctic environmental change will be the focal topics of the meeting. SAIs will

further have a chance to exchange experiences related to Work Plan central topics – climate finance, plastic waste and sustainable transport. Further info on the event along with invitations is due towards the end of summer.

For more information, please visit https://wgea.org or write to the WGEA Secretariat at intosaiwgea@vtf.fi. Follow the WGEA also on Twitter and LinkedIn!





COMTEMA: Assessing the impacts of the pandemics on activities and projects for 2020



The Special Technical Commission for the Environment (COMTEMA) of the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS), under the presidency of the Brazilian Federal Court of Accounts (TCU-Brazil), assessed the current circumstances and the pandemics impacts on its activities and projects planned for 2020.

The main project under the commission is the Coordinated Audit on Protected Areas, which involves 18 audit institutions, being 15 Supreme Audit Institutions (SAIs) of Latin America and the Caribbean, two European SAIs (Portugal and Spain) and one subnational audit institution. During the past weeks, the coordinator team contacted all the participating audit teams through videocalls or e-mail, in order to understand how the pandemics affected their work conditions and planning.

Although it is a global sanitary issue, each country has particularities regarding sanitary and legal measures adopted, as well as their political and economic contexts. This means that the pandemics affected the audit execution differently in each country and each SAI.

In order to adapt to the new context, the coordinator team decided to carry on the next steps of the coordinated audit virtually, by making use of the most of information and communication technologies (ICT). For instance, the consolidation workshop, which would occur in person, is now intended to be conducted virtually, if the current circumstances remain the same by the second semester.

This and other information are part of the COMTEMA's situational report on the impact of the pandemics on its activities and projects, to be shared with the commission's members and other stakeholders, such as EUROSAI WGEA.

Considering the current challenging circumstances, COMTEMA emphasizes that it is necessary to work in a collaborative and inclusive manner, and leaving no one behind, as stated by the 2030 Agenda for the Sustainable Development.

EUROSAI WGAFADC: Audits in the activity of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes



Given the growing scale and number of catastrophic events on the territory of Europe, the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes has focused its efforts on preventing and minimizing the consequences of natural and man-made disasters throughout its work period, by making effective recommendations to assist governments of different countries, as well as to develop useful tools for SAIs in conducting audits in this area.

Thus, in 2017, the members of the Working Group – SAIs of Belarus, Poland and Ukraine, conducted the International coordinated audit on protection of the Bug River catchment area from pollution (the follow-up audit). As a result of the audit, the participating SAIs decided to continue cooperation in this area by conducting national and coordinated international audits, as well as other activities related to the implementation of the recommendations formed as a result of the audit, on which a relevant joint communiqué was signed.

In order to provide auditors of various SAIs with practical methodological tools for conducting relevant audits, the Working Group completed preparation of the Good practice recommendations for conducting audits in the field of prevention and consequences elimination of floods. This document became a logical complement and specification of Good practice recommendations for conducting audits in the field of prevention and consequences elimination of catastrophes, approved by the IX EUROSAI Congress in 2014.

Currently, in the framework of the implementation of the Strategic Activity Plan of the Working Group for 2017-2020, three international coordinated audits are being completed, joint reports on the results of which will be prepared in 2020:



- on the Prevention and Consequences Elimination of Floods (with the participation of the SAIs of Belarus, Georgia, Poland, Serbia, Turkey, Ukraine and European Court of Auditors, a coordinator – the SAI of Ukraine);
- on waste management and utilization (with the participation of the SAIs of Moldova, Serbia and Ukraine, a coordinator – the SAI of Ukraine);
- on the transboundary movements of wastes in the light of the Basel Convention provisions (with the participation of the SAIs of Poland, Slovakia and Ukraine, a coordinator – the SAI of Poland).

In general, the results of these audit activities confirmed the existence of common environmental threats in different European countries, as well as the importance of developing joint solutions to address cross-border issues.

Also, taking into account the interest of the SAIs – members of the Working Group, a coordinated audit on earthquake prevention and response is planned.

It should be noted that minimizing the consequences of various disasters, and most importantly – taking effective measures to prevent them, will remain the focus of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes, and further, after the extension of its mandate.