

*The Follow-up Audit on
Protection of the Bug
River Catchment Area
from Pollution*



The Accounting Chamber of Ukraine

2006

the international audit

«Protection of the waters in the Bug River catchment area from Pollution»

SAI of Belarus

SAI of Poland

SAI of Ukraine



http://www.ac-rada.gov.ua/doccatalog/document/16742801/a_uditukrbelpl.pdf



The Bug River

Belongs to the Baltic
Sea Catchment Area

Originates
on the
territory of
Ukraine

Flows on the territory
of the Republic of
Belarus and the
Republic of Poland

Flows into
the Narew
River

*The aim of the audit was
to verify and evaluate the level of:*

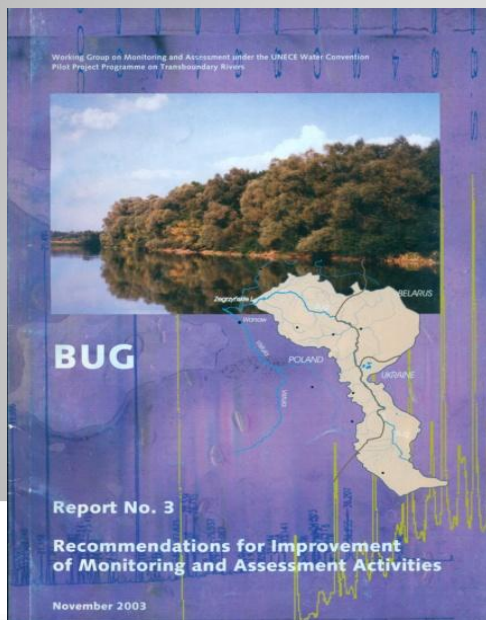




international cooperation in the field of transboundary protection of the Bug River catchment area from pollution;



implementation of the Recommendations of the Pilot Project on implementation of the guidelines on monitoring and assessment of pollution of transboundary waters in the Bug River catchment area, according to the Convention on the Protection and Use of Transboundary Watercourses and International Lakes;





investment activity aimed at improving the purity of the waters of the Bug River catchment area and effectiveness of utilization of state financial resources allocated to these tasks



The Joint Report included :



legal characteristic of controlled activity

monitoring data on water quality

development of international cooperation

investment activity aimed at water quality improving

Audit findings and joint conclusions and recommendations of participated SAIs were sent to the respective Governments of 3 countries



2013



The SAI of the Republic of Poland initiated the international coordinated ***Follow-up Audit on*** Protection of the Bug River catchment area from Pollution

Follow-up Audit

*September 2014,
Lviv, Ukraine*

The **Ist Working Meeting** of the representatives from the SAIs of Belarus, Poland and Ukraine was held

The **Common Position** on cooperation for Coordinated Parallel Audit on protection of the waters in the Bug River Catchment Area from pollution (Follow-up Audit) was signed



Follow-up Audit

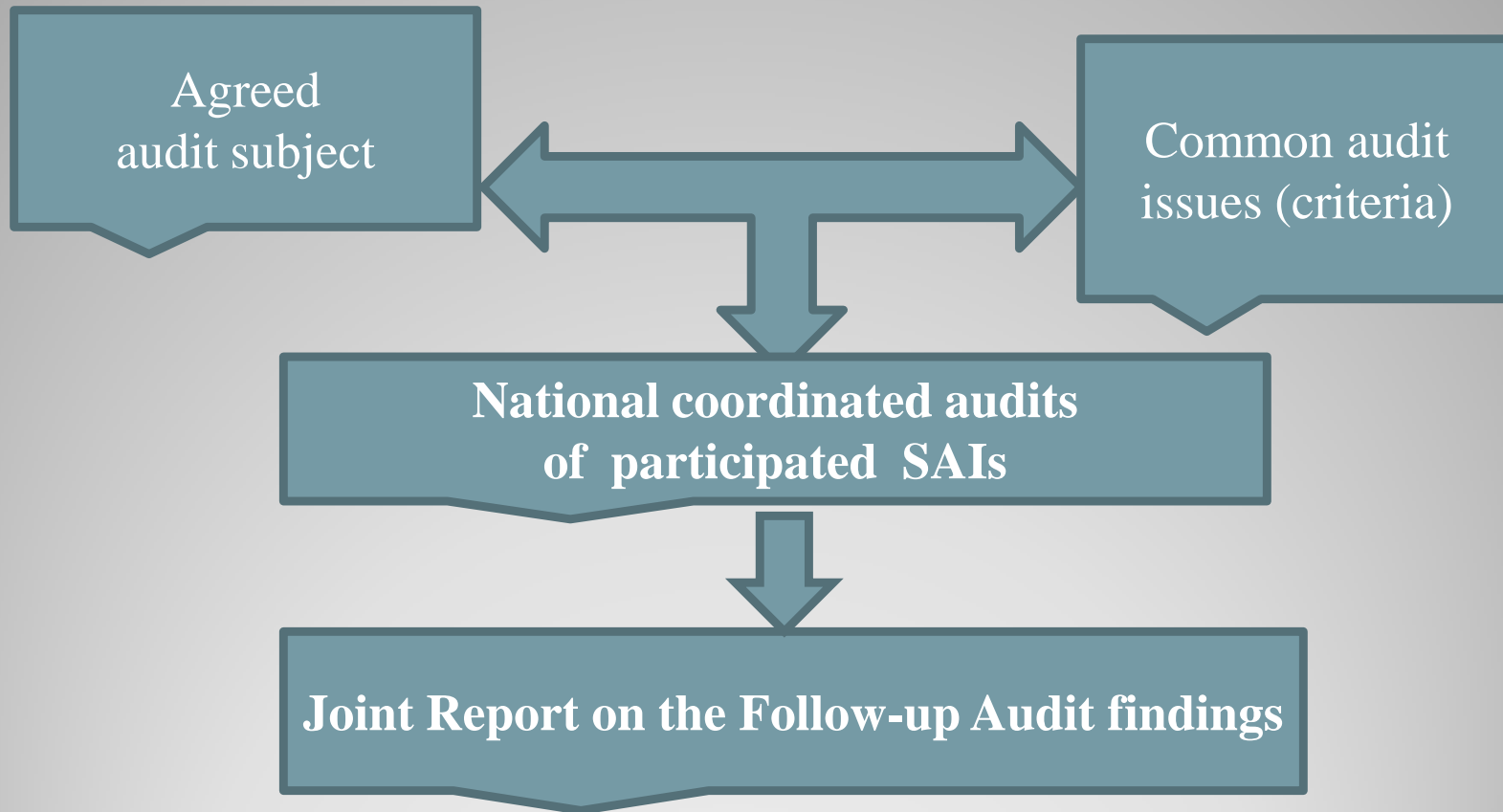
*The aim of the Follow-up Audit
is to check and evaluate:*



implementation of the SAIs recommendations after the results of the previous audit which was completed in 2006



relevant bodies' activity concerning solving the problems determined by the audit in 2006



Follow-up Audit

Participated SAIs are guided by the:



• *ISSAIs, particularly ISSAIs 5100-5199
"Guidelines on Environmental Audit"*



national audit standards/audit guidelines



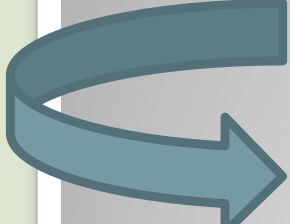
*agreed **Common Position** on Cooperation
for Coordinated Parallel Audit (Follow-up
Audit)*

Follow-up Audit

The Accounting Chamber of Ukraine



March-May, 2015: *The Follow-up Audit on Protection of the Bug River Catchment Area from Pollution was conducted*



The Audit Report was approved by the Resolution of the Board of the Accounting Chamber dated on June 6, 2015 # 10-5

<http://www.ac-rada.gov.ua/doccatalog/document/16746129/Zvit-zax-bug.pdf>

Follow-up Audit

Main audit conclusions of ACU:

The Bug River drainage basin waters are polluted and actually their quality remains unchanged

The basin ecological status on the territory of the Lviv Region of Ukraine is characterized with enhanced anthropogenic load which is a consequence of the polluted wastewater discharge by the housing and communal services, mainly in Lviv City

The water monitoring system needs substantial improvement as far as it does not provide obtaining of the objective information in accordance with the requirements set for water monitoring in the EU countries

Follow-up Audit

Main audit conclusions:

During 2012-2014 more than 5 million USD were planned from all resources for fulfillment of measures aimed at the water protection of the Bug River drainage basin, **and only 36 % of which were used**

The financial need required for improving activities of the housing and communal service enterprises **only in Lviv City** is estimated totally in more than **125,0 million USD**

*June 2015, Lublin,
the Republic of Poland*

**The IInd Working Meeting of
participants of the Follow-up
Audit was held**

**Participants exchanged with their
national audits findings**

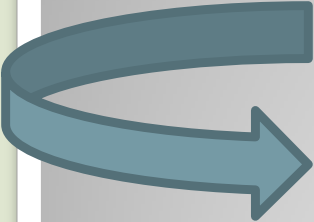


Follow-up Audit

Completion of the **Follow-up Audit** on
Protection of the Bug River Catchment Area
from Pollution



is planned at the **end of 2015**



preparation and publication of the **Joint Report**
on the audit results – **in 2016**

Follow-up Audit



*Participating in this international project is very **valuable experience** for the Accounting Chamber of Ukraine on the subject of assessing the implementation of the international audit recommendations that allows to evaluate the effectiveness of our work and to identify ways of its improving*

Follow-up Audit

Thank you!

