



SUPREME AUDIT OFFICE

# Audit on sustainable development in Poland

Jacek Jezierski

# Sustainable Development Goals

- SGDs approved in 2015
- SDGs as the continued and broadened the Millennium Development Goals of 2000
- **More than 80 audits related to SDGs carried out by NIK between 2011 and 2016**

# Sustainable Development Goals

6. Ensure availability and sustainable management of water and sanitation for all
7. Ensure access to affordable, reliable, sustainable and clean energy for all
9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation
11. Make cities and human settlements inclusive, safe, resilient and sustainable
12. Ensure sustainable consumption and production patterns
13. Take urgent action to combat climate change and its impacts by regulating emissions and promoting developments in renewable energy
14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development
15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss

# Sustainable Development Goals in NIK's audit

## SD Goal 15

Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss

# Sustainable Development Goals in NIK's audit

## Goal 15 Target 3

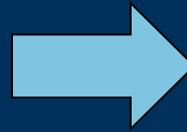
By 2030, combat desertification, **restore degraded land and soil**, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world



***„Audit on closure and rehabilitation  
of landfills”***

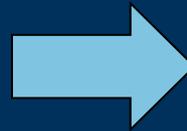
# Closure and rehabilitation of landfills in Poland

■ The Council Directive  
1999/31/EC  
of 26 April 1999  
on the landfill of waste



Deadline:  
1 January 2012

■ The Act of Law  
on wastes of 2001



Deadline:  
31 December 2009

■ The Act of Law  
on wastes of 2013

# Audit on closure and rehabilitation of landfills

## Objective:

To assess the activity of public administration and management of landfills related to closing up those landfills that do not comply with legal regulations



# Audit on closure and rehabilitation of landfills

## Coverage:

- The activity of the central, regional and local entities that was connected with the closure and closing off the exploitation of landfills which do not comply with legal regulations
- Monitoring of environmental impact assessment and impact on people of those landfills
- Rehabilitation and monitoring of closed down landfills
- Financial support for closure and rehabilitation of those landfills

# Audit on closure and rehabilitation of landfills

## Audited entities:

- 36 central and regional public entities responsible for management of landfills
- 25 landfill sites

## Audited period:

January 2010 – February 2015

# Main audit findings (1)

1 January 2010:

300 landfills violating the regulations were not closed down

1 January 2013:

180 landfills violating the regulations were not closed down  
and some of them were still operating



Poland did not fulfill the obligations towards the EU

# Main audit findings (2)

2015:

20 landfills violating the regulations  
still not closed down  
and in some of them  
wastes are still visible



# Main audit findings (2)

Negligence with enforcing the regulations by the public administration at all levels

- Local level: the decisions related to the process of closure of landfills did not include all necessary details, were not implemented within given deadline, no-one verified their implementation
- Local level: lack of adequate monitoring of environmental impact of closed down landfills
- Local level: insufficient supervision over rehabilitation of those landfills
- Regional level: insufficient supervision over the activity of local entities
- Central level: the Environment Ministry did not have all necessary data in order to assess the implementation of the EU Directive in Poland

# Main audit findings (3)

- Lack of all necessary data in order to assess the implementation of the EU Directive in Poland



The report for the EU did not include verified data

- Lack of financial resources for the process of closure of landfills and its rehabilitation and further monitoring at the local level. But no local government has applied for additional funds to fulfil this task, imposed by the central administration
- The introduction of the new Act on wastes in 2013 hampered the process of closure of that landfills

# Audit assessment and recommendations

Negative assessment of the process of closure and rehabilitation of landfills that do not comply with legal regulations

- Amendment of the Act on incomes of local government in the scope of financing from its financial resources of tasks imposed by central government
- Amendments in the Act on Wastes
- Co-operation between the public administration at all levels in order to close all landfills that do not comply with the legal regulations



Thank you for your attention!

Jacek Jezierski  
Supreme Audit Office of Poland