

TRANSVERSAL REPORT ON THE ACCOUNTABILITY ARRANGEMENTS IN SOLID WASTE MANAGEMENT

EXECUTIVE SUMMARY

Human activities have a significant impact on the environment. Over the last decade, specific emphasis has been placed on the sustainable use of environmental resources. This audit focuses on one such aspect namely, waste management.

2. The audit is a collaboration of five Auditors-Generals and included an environmental theme. This was to follow up on initiatives undertaken by the International Organisation of Supreme Audit Institutions (INTOSAI) Working Group on Environmental Auditing. The working group has provided extensive information on waste management and is providing training on the auditing of environmental issues.

3. The project was for all Supreme Audit Institutions to follow a common methodology to assessing the adequacy of the accountability framework surrounding waste management from National and International policies and declarations through to the basic service delivery. Fifteen key areas of questioning were identified and examined in each of the countries, including the national perspective through to one local council per country.

4. For the purpose of the waste management audit conducted in the five African countries, it was expected that not all accountability arrangements would be in place. The crucial issue is to see improvement over time. Therefore, this audit will be most effective if it is performed on a regular basis to provide ongoing accountability and benchmarking opportunities. At this stage, the issue of waste is the first in the series but hopefully the principles and methodology can be replicated in other key service delivery areas. The research, which was done by auditors from the participating countries, was co-ordinated in South Africa. The research and completion of the audits were undertaken in three months. The audit was conducted by means of electronic working papers.

5. The summary of the audit findings provides an insight into whether adequate accountability arrangements are in place. All negative findings reflect areas where attention should be drawn and corrective action taken to ensure the accountability chain can be completed.

6. The audit findings were discussed with the relevant role-players in the different countries, but the findings have not been made public. As a result, an overall summary, rather than detailed findings is included in this report.

7. The average achievement for the five countries was 70%, with the highest being 82% and the lowest 55%. The criterion was a simple average of each of the fifteen key areas of questions and whether the responses were yes or no.

Accountability gaps

8. The audit revealed a number of limitations or accountability gaps. In four procedures, the achievement was 50% or less. One of the procedures was on National level whereas three were on Management level.

National level

9. The national framework did not provide for measurement and reporting of performance by including provisions for the following:

- Targets (desired level of performance);
- Indicators/measures of performance (for each objective);
- Monitoring the achievement of targets and indicators;
- Defined internal reporting mechanisms (including the format, contents and frequency); and
- Enforcement of laws.

Management level

10. Performance contracts for employees responsible for solid waste did not exist or did not adequately cover:

- Performance measures and targets;
- Service delivery in the performance contracts is measured on the following principles;
 - Cost (consistent with budget);
 - Quality (in line with the legislation and strategy of the entity); and
 - Timeliness.

11. The service delivery agents are not publicly reporting its performance in achieving the service levels defined above.

Specifically whether:

- Reports are in the public domain;
- Reports are issued frequently (at least annually);
- Reports are audited or validated internally or externally;
- Reports include a plan of action on non-achievement of targets;
- Reports include information against measures, indicators and targets including those in the national framework;
- Reports contain information that is simple, understandable and complete; and

- Reports are linking the cost of service delivery to their effects.

12. Training and education needs have not been assessed and provision has not been made by way of internal education (employees training) and external education (community training and education) regarding solid waste.

Accountability strengths

13. Three procedures were performed where the countries met the accountability requirements of 100%. All three were at management level:

- the relevant authorities approved the documents that constituted the service delivery agent's framework;
- the service delivery agent has defined and documented roles and responsibilities in respect of solid waste and the organisational structures were aligned to meet the national requirement in terms of service delivery; and
- the different types of service delivery within solid waste management have been separately dealt with in the policy and procedural documents.