

**Summary**  
**of the parallel audit of implementation of flood protection measures on**  
**transboundary waters of Ukraine and Republic of Poland**

**Participating SAIs:** Accounting Chamber of Ukraine (Coordinator)  
Supreme Chamber of Control of Republic of Poland

**The audit covered the years:** 2005-2006

**Audit report year:** 2006 (signed in April, 2006 in Warsaw by SAIs' Presidents)

The parallel audit was conducted within the Joint Action Plan for 2004-2005 signed on July 12, 2004 by the Chairman of the Accounting Chamber of Ukraine and the President of the Supreme Chamber of Control of Republic of Poland, as well as the EUROSAI WGEA Working Plan for the year 2005. The audit objective was to audit the implementation of programs for flood protection measures in the Carpathian region and level of international cooperation on transboundary waters of Ukraine and Republic of Poland. Audit activities were carried out within the framework of implementing the Agreement between the Government of Ukraine and the Government of Republic of Poland on cooperation in the field of water management on transboundary waters which was signed in Kyiv on October 10, 1996 and came into force in 1998.

The Joint Report is structured into joint introduction and audit conclusions, recommendations to the Governments of Ukraine and Republic of Poland, audit findings of the Accounting Chamber of Ukraine and audit findings of the Supreme Chamber of Control of Republic of Poland.

The problem of flood protection provision has become very urgent for last years, especially after 1997-1998 floods. Those floods revealed imperfection of monitoring and prevention system of dangerous trends related to surface waters, as well as technically inadequate state of flood protection facilities, in particular dams, both in quantity and quality aspects.

The biggest threat of floods in Ukraine is located in the Carpathian region which is the place for more than 30% of Ukrainian rivers. Each year more than 500 settlements with above 150 thousand inhabitants are founded under flooded area.

Transboundary waters on the border between Ukraine and Republic of Poland having distance of 282 km consist mainly of the Western Bug and Syan Rivers, which belong to the Visla River basin and thus to the Baltic Sea basin, and the Strvyazh River, which belongs to the Dniester River basin and thus to the Black Sea basin.

**JOINT CONCLUSIONS OF PARALLEL AUDIT FINDINGS.**

1. The Accounting Chamber of Ukraine and the Supreme Chamber of Control of Republic of Poland (hereinafter SAIs) jointly concluded about positive assessment of interstate cooperation in the field of flood protection.

2. SAIs of Ukraine and Republic of Poland assess the state of financing and implementing measures of flood protection facilities construction, their maintenance, conducting erosion-preventive and bank-consolidated works on transboundary waters as unsatisfactory that doesn't provide effective and efficient cooperation as to problematic issues on transboundary waters.
3. SAIs came to conclusion that their Governments don't provide required works volume regarding prevention of territory expropriation and change of national Ukrainian-Polish border line. As a result there exists danger of territory loss from both sides.
4. SAIs concluded uniquely that local governments and water management authorities of both countries don't provide establishment of material-and-technical inventories in case of flood. Their inventories don't exceed 30% of planned figures in both Ukrainian and Polish sides.
5. SAIs concluded about insufficient level of cooperation between territorial communities and local governments on transboundary waters and non-existence of regulations (standard and legal acts) on such cooperation.
6. SAIs report about insufficient level of cooperation regarding information exchange about course of flooding sulfur pit of Yavorivskiy State Ore Mining and Processing Enterprise "Sulfur" and carrying capacity of the Shklo and Vyshnya Rivers.

## **JOINT RECOMMENDATIONS TO THE GOVERNMENTS OF UKRAINE AND REPUBLIC OF POLAND**

Following reviews with the aim of considering audit findings and conclusions made, the Accounting Chamber of Ukraine and the Supreme Chamber of Control of Republic of Poland formulated their recommendations to the Governments and competent national authorities. Based on particular cooperation experience on transboundary waters and aiming at improvement of flood protection situation in the Carpathian region the SAIs recommend Governments of both countries to:

1. Facilitate activity of Plenipotentiaries of the Governments in the part of cooperation on transboundary waters pursuant to the Agreement and their commitment implementation pursuant to the legislation.
2. Intensify attention to practical implementation of Ukrainian-Polish Commission's decisions pursuant to the Agreement.
3. Conduct assessment of the condition of transboundary river-beds and level of measures implementation aimed at their proper maintenance for permanent provision of sign system and state border delineation pursuant to Article 7, paragraph 1 of the Agreement within the cooperation of the Transboundary Commission.
4. Negotiate state border delineation with the Transboundary Commission.

5. Assist by execution of projects on transboundary waters worked out by investors and executors with the aim of stabilization of state border delineation.
6. Elaborate financing mechanism for conducting joint scientific, project, research works, drafting cartographical materials and joint financing of nature-conservative and flood protection measures.
7. Elaborate and implement single program for use, conservation, protection and rehabilitation of waters and territories in transboundary river basins.
8. Elaborate negotiated system of measures, actions and early alarming as to transboundary effects on water regime of floods and emergency pollution of water resources, as well as cooperation regarding prevention and decrease of damages and provision of assistance by rehabilitated works according to the Framework Convention on Protection and Sustainable Development of the Carpathian Mts.
9. Perform permanent information exchange about condition of flooding sulfur pit of Yavorivskyi State Ore Mining and Processing Enterprise "Sulfur" and carrying capacity of the Shklo and Vyshnya Rivers.
10. Extend cooperation between territorial communities and local governments on transboundary waters and develop regulations of such cooperation.

## **AUDIT FINDINGS OF THE ACCOUNTING CHAMBER OF UKRAINE**

**Subject:** Condition of implementation of programs for flood protection measures in the Carpathian region, analysis of their efficiency and level of international cooperation on transboundary waters with Republic of Poland.

**Audit objective** is assessment of condition of flood protection provision by public authorities and local governments, level of international cooperation on transboundary waters of Ukrainian-Polish border from the perspective of legality, efficiency, expediency and economy of funds allocated from the State Budget of Ukraine for their implementation.

### **General assessment**

The Accounting Chamber positively assesses the condition of interstate cooperation with Republic of Poland in the field of flood protection on transboundary waters. At the same time it reports that executive authorities don't provide implementation of the tasks and measures of flood protection in the Carpathian region in full extent.

### **General conclusion**

The Government of Ukraine hasn't provided implementation of flood protection measures within the programs in the Carpathian region for last years. As a result the level of population and territories' protection from floods is decreasing. Capital investments into water management, which has direct impact on flood

protection provision in the country, have been constantly decreased. It caused lifting of flood threat.

Contrary to the Law of Ukraine “*On protection of population and territories from emergency situations of man-caused and natural character*” dated 08.06.2000 No. 1809-III the State Board of Water Management didn’t provided departmental stock of emergency materials at water management’s entities. It can cause material-and-technical incapability to response and prevent detrimental flood effects in due time.

The Government doesn’t provide sufficient financing of implementing provisions of international transboundary cooperation that affects the condition of transboundary waters and implies threat of state territory loss.

Lack of budget financing of international cooperation on transboundary waters, in particular conducting joint scientific, project, research works, drafting cartographical materials, uncertainty with mechanism of joint financing of nature-conservative and flood protection measures hinder bilateral cooperation from development and planned actions from practical realization.

The matter of practical realization of Ukrainian-Polish Commission’s decisions is actually left to discretion of the State Board of Water Management depending on its financial capability and plans without relevant Government support. As a result, Ukrainian party doesn’t provide implementation of flood protection measures on transboundary waters to the extent required within the execution of the Agreement between the Government of Ukraine and the Government of Republic of Poland on cooperation in the field of water management on transboundary waters.