Riksrevisjonen

Office of the Auditor General of Norway

Auditing Waste Issues

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Overview of the session

- Learning objective
- Website on waste
- Wastepaper
- Selecting possible audit areas (4 steps)
- Exercise – small group discussions
- Plenary discussion
- Summary

The webpage ”Focus on waste”

- How to audit waste issues: The wastepaper
- WGEA seminars and workshops on waste Document.pdf
- Environmental audit reports on waste
- International agreements on waste
- International organizations and websites
- Examples of national government on waste issues

- http://www.environmental-auditing.org/intosai/wgea.nsf/viewhtml/waste_0main.htm

The waste paper: “Towards auditing waste management”

1. Background orientation on waste
2. International agreements on waste
3. National management systems
4. How to determine focus for your waste audits?
5. Audits of waste management

What is waste?

- A product or substance that is no longer suitable for its intended use

- Three main types:
  - ✓Solid waste (non-hazardous)
  - ✓Hazardous waste
  - ✓Radioactive waste

Selecting possible audit topics

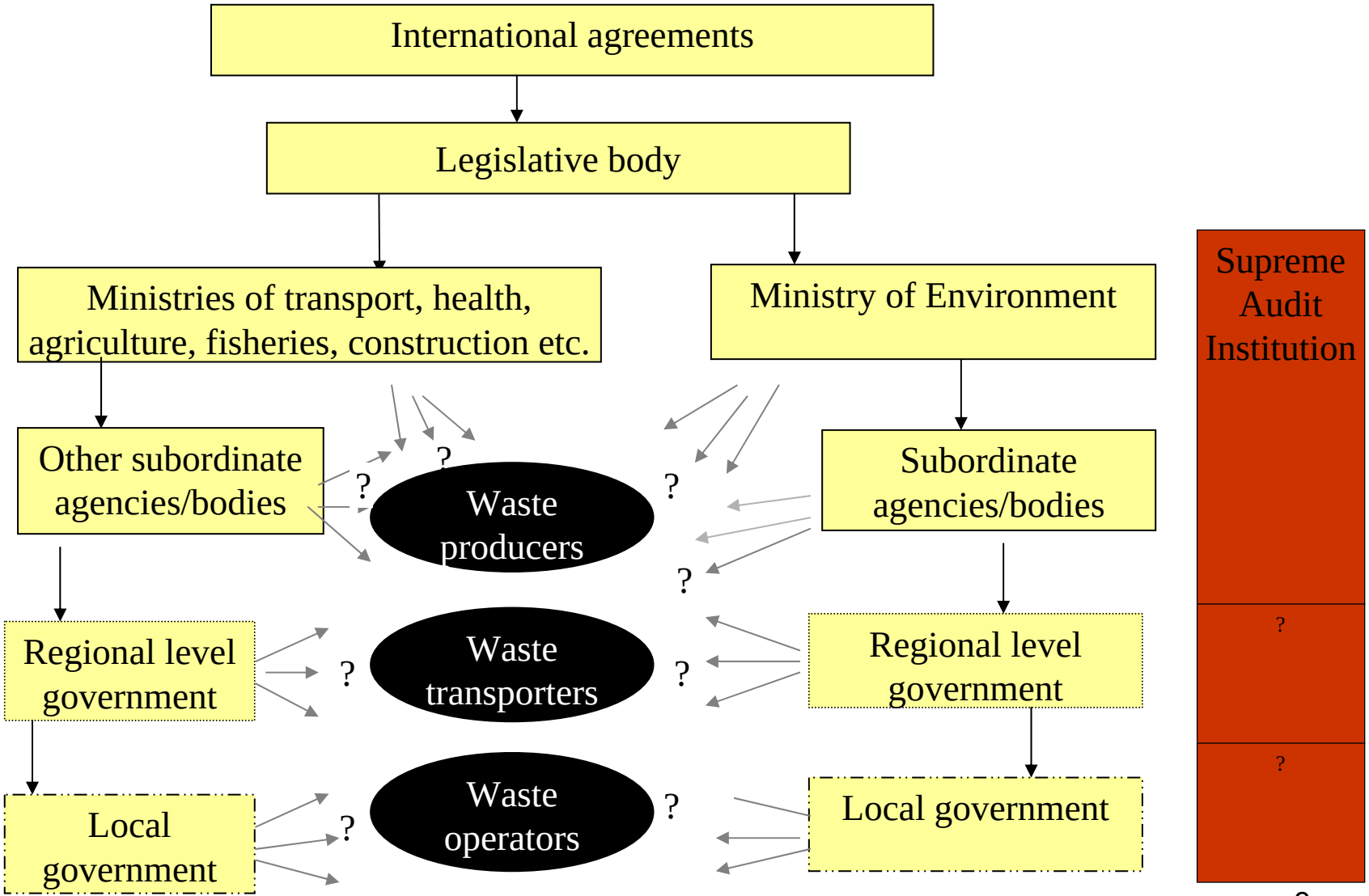
- Step 1 – Identify environmental and health risk scenarios
- Step 2 – Map out the actors and their responsibility
- Step 3 – Take account of the waste stream
- Step 4 – Consider audit topics and choose focus

Step 1 - Identify Environmental and Health Risk Scenarios

- Assess the risk of possible damage from waste
- Determine the probability of damage from waste

Step 2 – Map out the Actors and their Responsibilities

- Legislative body
- Ministries and national authorities
- Subordinated agencies
- Regional, provincial and local level government
- Waste generators – producers
- Transporters
- Other waste operators


International agreements
Legislative body
Ministries of transport, health, agriculture, fisheries, construction etc.
Ministry of Environment
Supreme Audit Institution
Other subordinate agencies/bodies
Waste producers
Subordinate agencies/bodies
Regional level government
Waste transporters
Regional level government
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Local government
Waste operators
Local government
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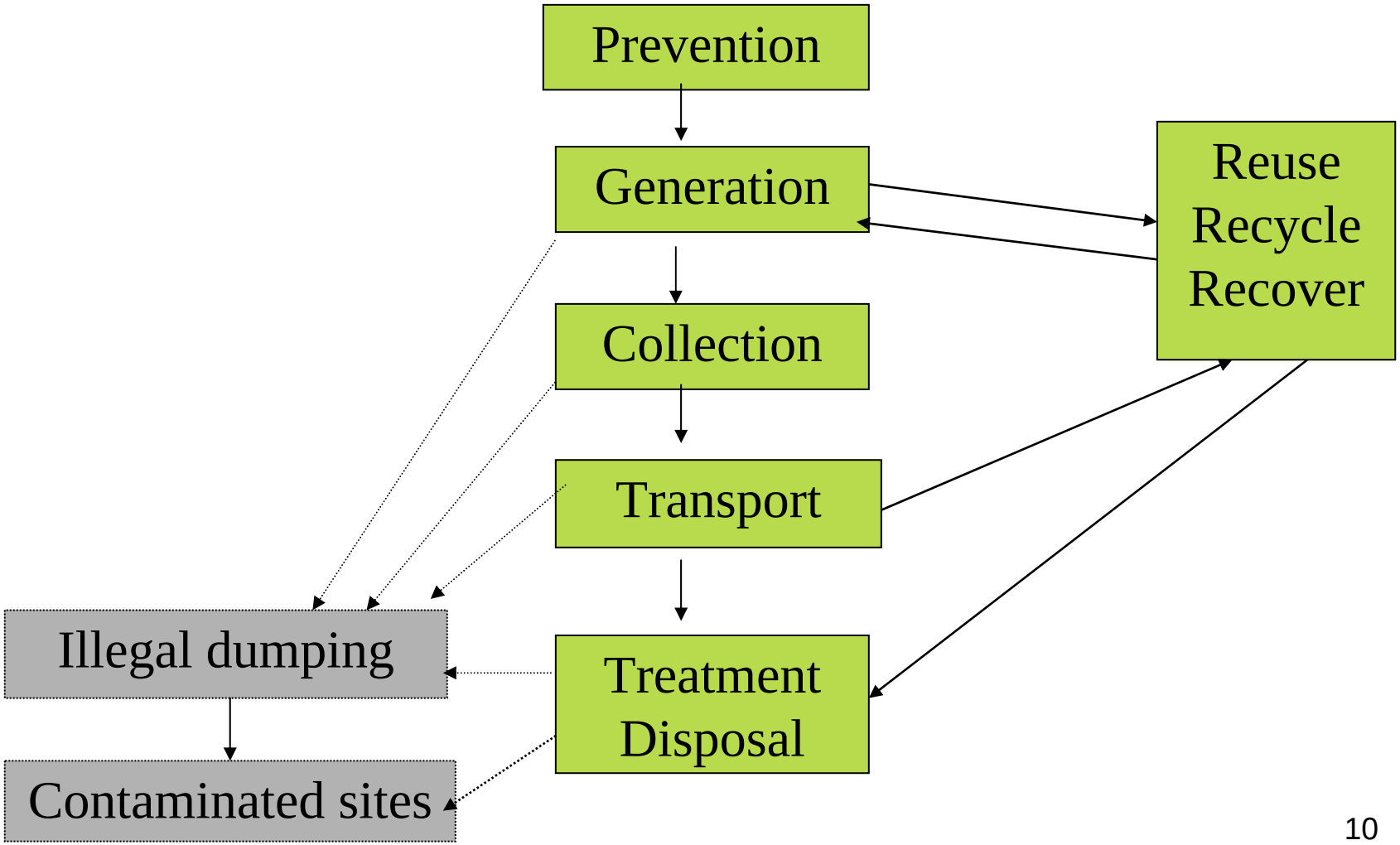
Step 3 – Take account of the Waste stream



Step 4 – Consider Audit Topics

(or Lines of Enquiry)

- Topic 1 – Existence of waste policy
- Topic 2 – Compliance with national environmental policy
- Topic 3 – Risk management
- Topic 4 – Quality of the implementation process
- Topic 5 – Performance of the waste management system
- Topic 6 – Compliance with national law and regulations
- Topic 7 – Compliance with international obligations
- Topic 8 – Monitoring
- Topic 9 – Effects of other government activities

Topic 1 – Existence of waste policy

- Is there a waste policy that covers all stages of the waste stream?
- Does the policy address waste prevention?
- Does the policy consider different types of waste?
- Are there any gaps or inconsistencies in the waste policy?

Topic 2 – Compliance with national environmental policy

- Is the waste policy at different stages consistent with the general environmental policy?
- What is the extent of compliance with policy? How does the government know?
- Have the waste policy been reflected, specified, and put into concrete terms in instruments such as legislation, plans, budgets and financial tools?

Topic 3 – Risk management

- Has the government identified the risks in the waste-management system, and are there measures in place to manage them?

- Are the risks to environment and health being effectively and sufficiently managed?
  - ✓ Are there procedures in place to prevent negative incidents?
  - ✓ Are the emergency response measures effective?
  - ✓ Are there procedures to reduce long-term risks?

Topic 4 – Quality of the implementation process

- Have policies, regulations, etc., been implemented efficiently and effectively?
  - ✓ Have there been delays in their implementation?
  - ✓ Have resource needs for the implementation process been identified and made available?
  - ✓ Were the resources well spent (cost/benefit?
- Did the government require an environmental impact assessment (EIA) before implementing a new waste initiative?

Topic 5 – Performance of the waste management system

- Do the chosen instruments ensure the achievement of the policy objectives?
- Does the system operate efficiently?
- Have different actors complied with their responsibilities?
- Do the responsible agencies have the necessary instruments (legislation, plans, budgets, fees, fines) for fulfilling their obligations?

Topic 6 – Compliance with national law and regulations

- Are the actions of various private and public actors in compliance with the relevant rules and regulations?
- Are all waste activities and liabilities accurately accounted for?
- Are there any illegal practices in connection with the waste handling?

Topic 7 – Compliance with international obligations

- Are the policies, legislation and practices in compliance with international obligations and commitments to which the country has agreed (e.g., Basel Convention)?

- Are required measurement and reporting systems in place and providing correct and timely information?

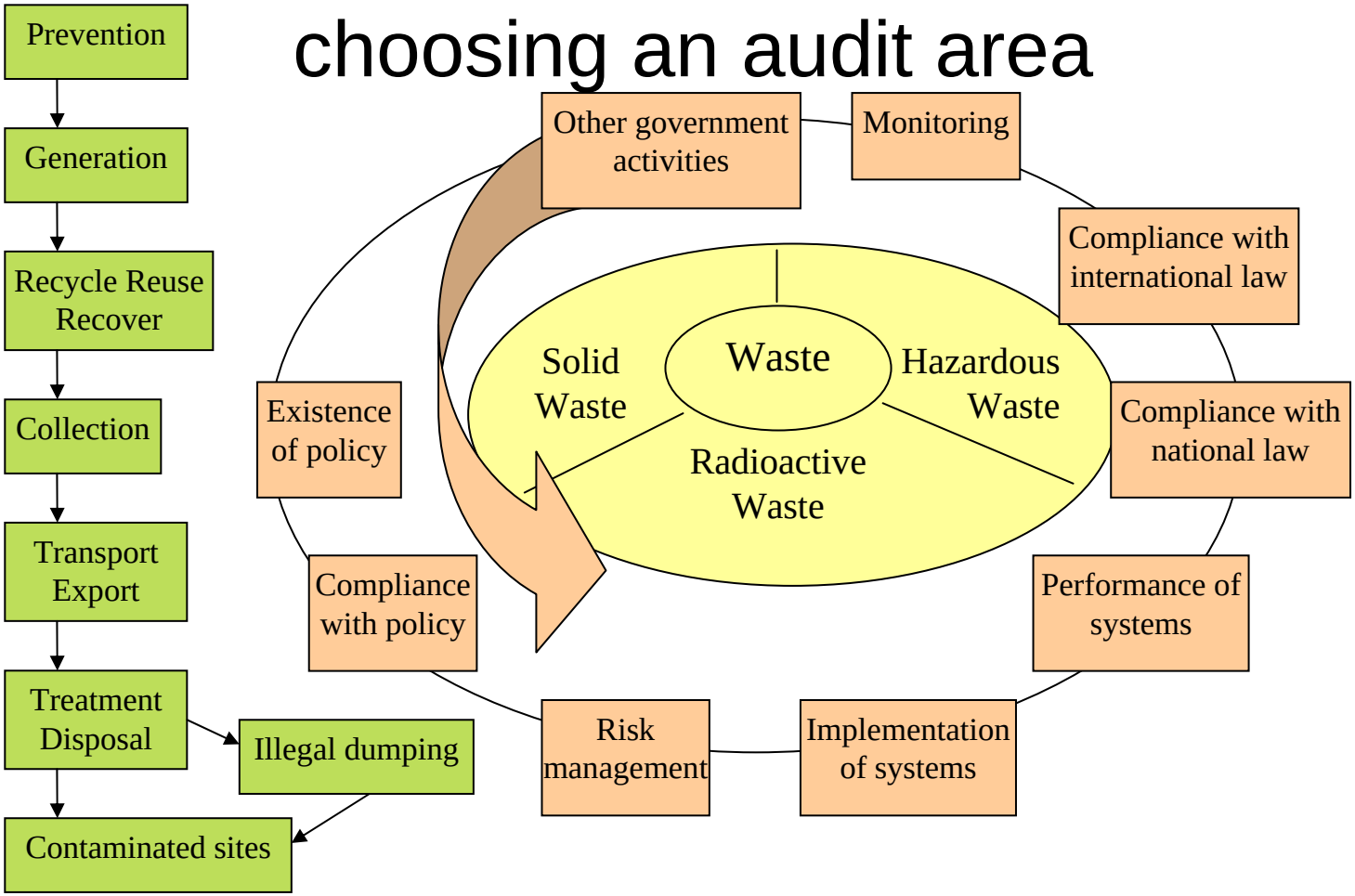
➢ This is an area where different SAIs could cooperate

Topic 8 – Monitoring

- Are emissions, groundwater contamination, pollutants, etc., being monitored?

- Are there adequate systems for monitoring waste handling?
  - ✓ Is relevant information being gathered and is that information of good quality?
  - ✓ Are there control and inspection procedures to ensure compliance with requirements, and do these procedures work well?
  - ✓ Have necessary sanctions been established, and are they adequately used?

Topic 9 – Management of waste by other government bodies

- Is the waste from government environmental or non-environmental activities or programmes properly managed?
- Do the public ministries, departments and agencies manage the waste created by activities under their authority?
- Are clean-up costs acknowledged and visible in accounting documents?

Three dimensions for choosing an audit area