TRANSBOUNDARY MOVEMENT OF HAZARDOUS WASTES AND THEIR DISPOSAL
(BASEL CONVENTION)

COORDINATED AUDITS

INTOSAI WGEA 11, Arusha Tanzania

Supreme Audit Office
Czech Republic

Basel Convention

- **Obliges the parties to minimize the occurrence of hazardous wastes**
- **Aims at minimizing trans-boundary movements of hazardous wastes and other wastes in accordance with procedures of environmentally sound management**
- **EU legislation - Council Regulation (EEC) No. 259/93**
- **Implemented by the Waste Act in national legislation**
- **Top priority of WGEA EUROSAI work plan 2002-2005**

Preparatory Phase

- **What was the focus of the audit:**
  - **implementation of the Basel Convention**
  - **management of state funds**
  - **evaluation of cooperation in the field of transboundary transport**
- **When - Audits included in annual audit plans for 2004**
- **Who - SAO Czech Republic and SAO of the Slovak Republic**

Preparatory Phase

- **Why - illegal import of wastes, look at financing mechanisms, exchange of information among the signatories**

- **Where - ministries, environmental inspectorates (focal points), state funds, selected landfill operators**

- **How - Performance and regularity audit , INTOSAI guidance paper Cooperation between SAIs: Tips and Examples for cooperative audits**

Illegal waste dump

Performance and Reporting Phase

- **2 national reports, 1 joint final report**
- **Common findings**
  - **Due to ambiguous legislation numerous entities declare waste as a product.**
  - **State administration bodies lack sufficient powers to effectively prevent illegal transport of wastes.**
  - **Fines at the lowest level of the penalty range lead to low effectiveness of the penal instrument.**

Performance and Reporting Phase

- **Legislative changes due to the accession to the EU were not sufficiently reflected in valid legislation in a flexible manner.**

- **Customs controls were replaced by less efficient random intra-state controls.**

- **The system of collection and payment of charges for hazardous wastes deposition into landfills is:**
  - **complicated**
  - **not transparent**
  - **not very effective**

Added Value

Exchange **of detailed information**

Analysis **of two systems of waste treatment**

Recommendation **for decision-makers**

Measures **to improve deficiencies were taken**

Cooperation **network building**

Encouraging **participation in further coordinated audits**

Thank you for your attention

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