

## **The Activities of the Supreme Audit Office of SR in the Field of International Environmental Auditing (Slovak Republic)**

**Theme: Protection of Water**

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The participation of Supreme Audit Office of the Slovak Republic (SAO SR) in the international environmental audits is one of the most preferred activities of this office in the last years. SAO SR started the international cooperation in the field of environmental auditing in the year 2000. In cooperation with the Supreme Chamber of Control of Republic Poland (SCC RP) the SAO SR carried out both the regularity and performance audit in the Pieniny National Park in the Slovak Republic. In the year 2001 the SAO SR participated in the parallel audits of the Convention of Cooperation for the Protection and Sustainable Use of the Danube River under the coordination of Court of Account of the Republic of Romania. The joint standpoint on cooperation in the sphere of carrying out parallel audits of implementation of tasks related to protection of water against pollution in the Baltic Sea catchment area was signed in the year 2001 by the representatives of the SCC RP, SAO CR and SAO SR. On this basis at the beginning of the year 2002 the SAO SR carried out the above mentioned audit. In the same year the Audit of the Investment Project of the Mária Valéria Bridge was carried out simultaneously by the Hungarian State Audit Office (SAO RH) and the Slovak Supreme Audit Office (SAO SR). One of the objectives in this audit were the requirements of protection of the environment. This is an example that even in the audits in which the environmental problems are not the main objectives the environmental aspects can be respected.

The audit in the Pieniny National Park (PIENAP). The regularity and performance audit in PIENAP was carried out by SAO SR in cooperation with SCC RP. The audit object was the managing of the state property and efficient and effective use of state budget means. The crossborder cooperation of the management of PIENAP in Červený kláštor in Slovakia and the management of Pieniny National Park in Kroszcienko in Poland (PPN) was also evaluated. By the performance of these audits as well as presentation of results of the performed audits carried out by both SAO SR and SCC RP a good collaboration and coordinated pursuance was shown. The result of performed audits was a common communiqué, signed by the presidents of both SAI-s, in which the representatives of both SAI-s demonstrated the good will to continue the collaboration in the area of performance of parallel audits and in the exchange of audit schedules and informations about audit results.

The audit of the Convention of Cooperation for the Protection and Sustainable Use of the Danube River (Sophia Convention). The task to perform this audit resulted from the Agreement of Audit Institutions of Danubian Countries settled in Bucharest on 5 October 2000. The audit purpose was to evaluate the respecting of Sophia Convention provisions by the Slovak Republic as for rational use of public means, i.e. means from the state budget, from the State Fund of Environment of SR, from the State Water Management Fund and other means provided from abroad to fulfil the tasks resulting from the Sophia Convention.

The audit result concerns measures accepted by Government of SR, ministries and in-line organisations. The Government of SR appointed Ministry of Environment of SR as the guarantor of ensuring and

fulfilling the tasks resulting from the Sophia Convention. The Ministry of Agriculture of SR co-operated in fulfilling the tasks actively. The another 15 organizations, which activities effect the protection and the sustainable use of water in the Danube river basin were involved in this audit. Resulting from the report, Slovak republic fulfilled the obligations actively taking part in nearly all activities realised within the Sophia Convention. SR has representatives in the International Commission for Danube Protection in Vienna as well as in related expert groups and often took part in solution of tasks also beyond activities settled. Reserves in fulfilment of tasks remained in ensuring of financial background of Sophia Convention tasks implementation. This happened because of shortage of financial means from the state budget. That is why means provided by banking sector, enterprises, municipalities and financial assistance from abroad contributed to the building of ecological premises in the Danube basin.

The audit report was sent to the Court of Audit of the Republic of Romania as coordinator of this international parallel audit to involve it in to the joint final report of all participants of this audit.

Parallel Audits of the Implementation and Fulfilment of Tasks Concerning the Protection of Water Against Pollution in the Baltic Sea Catchment Area (Helsinki Convention). Acting upon the requirement raised at the meeting of EUROSAI Working Group on Environmental Auditing in October 2000 the representatives of the SCC RP, SAO CR and SAO SR signed the joint position document regarding the execution of parallel audits of the implementation and fulfilment of tasks concerning the protection of water against pollution in the area of the Baltic Sea (Helsinki Convention) in Seoul on October 23, 2001.

The programme of this audit was based on an assumption that measures adopted by different countries to protect surface streams and water bodies against pollution were reflected in a number of inter-linked consequences, in particular economic ones.

The parties concerned performed audits focusing on activities of the respective countries insofar as the protection of water quality in upper parts of the basins of rivers discharging into the Baltic Sea was concerned. While the audits carried out by the Czech and Slovak Supreme Audit Offices covered the whole watershed areas of the relevant rivers running through their respective territories, their Polish counterpart focused mainly on sections of border streams shared with the Czech Republic.

The SAO SR audited implementation of measures connected to protection of water against pollution in the Dunajec and Poprad rivers, which waters drain into the Baltic Sea through the other water courses. Audits were carried out of purposeful and economically effective use of the means of the state budget and state funds for investments, monitoring and other activities in the period since 1998. No serious inadequacies were found in these areas.

Results of the audits were approved in separate national reports; subsequently, the SAO CR, in its capacity of the audit co-ordinator, amalgamated them into a single document, the Joint Final Report on the Parallel Audits of the Implementation and Fulfilment of Tasks Concerning the Protection of Water against Pollution in the Baltic Sea Catchment Area.

Furthermore, it has been agreed that the co-operation of SCC RP, SAO CR and SAO SR in the field of environmental audits will continue to develop and be based on 2002 – 2004 Work Plans approved by the Working Groups on Environmental Auditing of EUROSAI and INTOSAI.

The audit of the investment project Mária Valéria Bridge. The audit was carried out simultaneously by the Hungarian State Audit Office and the Slovak Supreme Audit Office, based on the mutual agreement concluded by the two audit institutions. The audit was focused on the assessment of the completion of the tasks and the meeting of the requirements specified in the bilateral agreements and those concluded with

the European Union, the compliance with PHARE regulations, along with the joint financing of the reconstruction of the bridge over the Danube from national resources, as well as the construction of the related infrastructure. The audit comprised the regularity (legal compliance) of the financing process for the implementation of the project, including compliance with the rules on public procurement and the conclusion of the relevant contracts.

From the audit results follows, that the requirements of environmental protection originated from the principles of the sustainable development of the regions concerned were all met by the project and are in accord with the conditions laid out in Article 2 of the Amsterdam Convention.

The Ministry of Transport, Communication and Water Management of the Republic of Hungary is also planning to implement development projects in order to reduce the environmental load and to improve traffic safety. In the course of the implementation of the complex project the ministry co-ordinated with the council of the Municipality of Esztergom. As result of the negotiations the ministry undertook to provide funding of the construction of the public roads to reduce traffic within the municipality, aiming to provide for environment protection and traffic safety at even higher standards.

The various project elements relating to the bridge meet the requirements of the protection of historical monuments and environment protection. The environmental loads were planned to be reduced by the project element along a new route designed to bypass the town centre and by another new access road to the bridge, in order to reduce air and noise pollution.

In order to better the environment protection on the Slovak side the completed projects relating to the bridge include the replacement of the underlying structures of the access roads in the town Sturovo to the bridge, the widening of the roads, the construction of support walls and s.o. At present the construction of the access roads is in finishing state, enabling the transit traffic currently passing through the town centre to bypass the town and so to reduce air and noise pollution in the town.

The report was signed by the President of the State Audit Office of the Republic of Hungary and the President of the Supreme Audit Office of the Slovak Republic in September 2002.

Following mutual exchanges of experience acquired in the course of these audits the representatives of the participated SAIs expressed the common will and commitment to carry out additional environmental audits, based on the Work Plan of EUROSAI Working Group on Environmental Auditing. The SAOs SR plans in the future to take part on such parallel or co-ordinated audits, which, according to the Work Plan, are dealing with quality of surface streams and water bodies and with the disposal of hazardous or dangerous wastes, including radioactive ones.

Concerning the Workplan of the EUROSAI Working Group on Environmental Auditing in the year 2003 we are interested in cooperation with SCC RP on audit regarding the International Waste Transboundary Shipment (Basil Convention). We have planed this audit for the second half-year 2003.