

1st slide

Dear colleagues, on behalf of the Accounts Chamber of the Russian Federation, please let me introduce the report on Environmental assessment in Russia.

2rd slide

Environment protection is the issue of nationwide importance in the Russian Federation. Effective measures are being constantly taken in order to improve national policy in this field. As a result, the Russian Federation has joined 18 conventions and signed about 90 bilateral nature protection agreements.

In terms of tackling climate change issues in 2013, the President of the Russian Federation has signed the Decree under which it was established to reduce 25% of greenhouse gases by 2020 comparing with the level in 1990. In the framework of Vienna Convention implementation we have taken measures to strengthen state regulation of the consumption and conversion of ozone-depleting substances. Also, as a punishment for the violations of environment protection legislation we have established appropriate actions in order to preserve biodiversity and its sustainable use.

Environmental safety in the Russian Federation is guaranteed by adopted documents of national long-term strategic planning and regulations. The main are: The Environmental Doctrine, The Basic Principles of the State Environmental Development Policy of the Russian Federation for the Period up to 2030, the federal laws “On Environment Protection” and “On Production and Consumption Waste”.

Since 2012 we have approved the national program of the Russian Federation called “Environment Protection” and other national programs, which provide measures for environment protection.

3rd slide

Being aware of the importance of environment protection issues the Accounts Chamber of the Russian Federation executes control, expert and analytical activities individually, as well as in collaboration with foreign SAIs.

For the past 15 years, the Accounts Chamber of the Russian Federation has carried out more than 20 simultaneous and joint control activities with various foreign SAIs.

The main purpose of such audits was to assess the condition of environment protection; to audit the performance of obligations under international conventions and agreements; to assess measures taken to protect environment from pollution; to protect nature reserves, aquatic biological resources and cross-border water bodies.

4th slide

Cooperation with SAIs gives us opportunity to evaluate the compliance with the international law in the area of environment protection and environment safety, intensify the efforts of intergovernmental organizations, enhance national legislation and develop unified recommendations for governments to reduce negative impact on the environment.

Thus, the results of simultaneous audits allowed the Accounts Chamber of the Russian Federation to assess the measures taken in terms of implementation of the Vienna and Bucharest Conventions, the UN Framework Convention on Climate Change the CITES Convention. In addition, amendments were made to many federal laws and other legal regulations in the areas of natural resource management and environment protection, as well as the ratification by the Russian Federation of the Agreement on Preservation and Rational Use of Aquatic Biological Resources of the Caspian Sea in 2015.

5th slide

Taking into account that one of the tasks of the INTOSAI Working Group on Environmental Auditing is the mutual experience exchange, we would like to share the findings of the simultaneous audits carried out by the Accounts Chamber of the Russian Federation with the SAI of Mongolia.

The first simultaneous audit with the SAI of Mongolia in the area of state regulation of environment protection was carried out in 2012, the second one – in 2015.

In July 2016, the heads of the SAIs of Russia and Mongolia signed the memorandum on the results of the simultaneous control activity regarding efficient implementation of measures taken on the basis of the audit findings in 2012.

From our part peculiarity of this audit included the engagement of regional Account Chambers of Russia that share borders with Mongolia. The control activity was made on the basis of the unified program and by applying the unified classifier of violations identified during the audit.

In the framework of this audit the Accounts Chamber of the Russian Federation used a new methodological approach during preparation process. We

have applied so-called interactive mechanisms using the Internet in a form of video conferences, meetings and seminars. This allowed us to ensure the coordination of activities of all subjects of the audit at a sufficiently high level, to determine shared objectives and to agree upon the audited entities.

Close interaction of the Accounts Chamber of the Russian Federation with regional Account Chambers made it possible to significantly extend our activities and improve the quality of financial control. This cooperation shows the efficiency of the unified system of external financial control in the Russian Federation.

6th slide

In general, the outcomes of our four-year cooperation with Mongolia made it possible to intensify work in terms of the Agreement between two countries in the field of environment protection; to develop documents on improvement of methodological support of the state monitoring of cross-border water bodies; to sign an intergovernmental agreement on forest fire prevention.

There are also other examples of successful experience in parallel audits regarding environmental assessment.

Multilateral audit in the field of environment protection and sustainable development in Arctic is particularly noteworthy. The memorandum on its findings was signed in 2015 by the heads of SAIs of Russia, Norway, USA, Denmark and Sweden and was highlighted on various international forums.

7th slide

A distinctive feature of the multilateral audit was the application of many different forms of interaction, such as bilateral meetings and negotiations, multilateral meetings, seminars and interview-meetings, which made it possible to obtain high-quality results.

We believe that the obtained experience due to efficient work of the Accounts Chamber of the Russian Federation with the SAIs of foreign countries will make it possible to continue international cooperation in the field of environmental assessment.

For example, in June 2016 in the course of events dedicated to the 200th anniversary of the state financial control of the Kingdom of Norway, the Accounts Chamber of the Russian Federation and the Office of the Auditor General of Norway agreed to hold consultations regarding the possibility to carry out a Russian-Norwegian simultaneous audit in this field.

It is important to note that the Accounts Chamber of the Russian Federation carries a considerable amount of national audits on environment protection which is one of the most significant control activities in our practice.

Taking into account the fact that costs of environment protection are annually increasing on average by 8.6%, the Accounts Chamber of the Russian Federation has built a control system which provides continuous process of control activities in that field. A set of control and expert analytical activities oriented on auditing executive authorities and their subordinate institutions who exercise government control in the field of environment protection is carried out annually.

8th slide

Thus, within the past 5 years more than 100 audits have been carried out, among them 80 audits were in the form of financial audit and more than 20 of them - in the form of control and analysis of performance of strategic planning documents in the field of environment protection.

The most significant audits include: the performance audit of protection of lake Baikal - the World Natural Heritage site; the performance audit of the functioning of natural reserves of federal significance, which occupy 59.2 million hectares of Russian area; the audit of handling with production of consumption waste; the audit of protection and use of aquatic biological resources; the audit of rational use of water and forest resources.

In the control activity special attention is paid to the issues of efficient use of public resources, their planning, as well as to the efficient execution of functions and powers by public authorities.

9th slide

Based on the outcomes of control activities, special attention was paid to control over the elimination of identified defects in terms of coordination and implementation of program activities in the field of environmental development in Russia, as well as execution of federal environmental supervision.

For instance, the national environment protection program is currently being brought into accordance with the documents of strategic planning in pursuance of recommendations of the Accounts Chamber of the Russian Federation. The Federal Law "On Environmental Protection" was amended regarding the regulation of compensation for damage to the environment and the elimination of accumulated environmental damage.

10th slide

Let me mention brand new approach to information and communication technology practice.

In order to improve the mechanisms of public disclosure of information about external state audit on the Internet, the Accounts Chamber of the Russian Federation has put into operation a portal of national accounting Chambers.

The information on the amount of control and expert-analytical activities made by the Accounts Chamber of the Russian Federation and regional Account Chambers, as well as its findings, are placed on the portal. This Internet resource makes it possible to hold video conferences and training sessions, to form and use an electronic library. Besides, there is a page on the portal with population surveys, which allows to compare audit results with the results of citizens' assessments.

The Accounts Chamber of the Russian Federation also actively applies information technologies, which allow to extend the boundaries of an audit. The network of federal state information systems, which is in operation in Russia, has also been accessible for the Accounts Chamber of the Russian Federation since 2013.

11th slide

Also, I would like to introduce you other brand new changes that are worth mentioning.

One of the main priorities of the Accounts Chamber of the Russian Federation is the application of INTOSAI international standards, their introduction and adaptation to the legislation of the Russian Federation in the field of state financial control.

In order to enhance and improve the unified financial control system in the Russian Federation, we have expanded control powers and the list of audited entities by amending the Federal Law "On the Accounts Chamber of the Russian Federation".

In addition, under the modified law one of the new functions of the Accounts Chamber of the Russian Federation is the expert examination of draft laws and regulations on budgetary and financial issues. Consequently, for the past 2.5 years, the Accounts Chamber of the Russian Federation had reviewed more than 20 laws and regulations in the field of environment protection.

Also, from now on the Accounts Chamber of the Russian Federation is entitled to powers to initiate administrative offense cases. This novation improves the quality of financial discipline and the liability for public resources usage.

Due to the increasing importance of control activities carried out by the Accounts Chamber of the Russian Federation, the significance of methodological work increases as well. Now it is arranged taking into account the international experience. In 2014, the Accounts Chamber of the Russian Federation approved the new system of standards, including the activity organization standards and external state audit standards. This system consists of 35 standards and it is based on the requirements and provisions of relevant international standards.

State financial control is one of the most efficient methods for environmental assessment.

From our point of view, in order to develop the potential of our SAIs and improve our performance in environment protection audit it is essential to expand usage of INTOSAI tools such as international audit standards, close cooperation and knowledge sharing within all SAIs.

Furthermore, we assume that online ways of interaction should be used more intensively, especially during training sessions and seminars.

We hope that mutual cooperation of foreign SAIs will make a significant improvement in environment protection at large.

12th slide

Thank you for your attention!