



SUPREME AUDIT OFFICE

Added value of co-operative audits on the example of NIK's activity

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Environmental co-operative audits

1995: first co-operative audit
*"The impact of economic
activities on the environment
of the Białowieża Forest"*



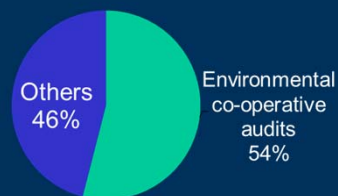
- Borderless character of environmental issues
- Only comprehensive view allow a proper assessment

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Co-operative audits in numbers

1995 – 2016: NIK involved in almost 80 co-operative audits

More than half of all co-operative audits related to environmental issues



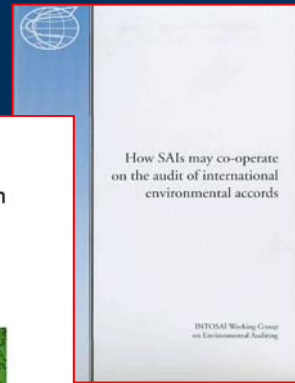
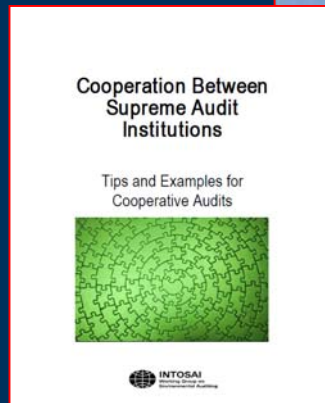
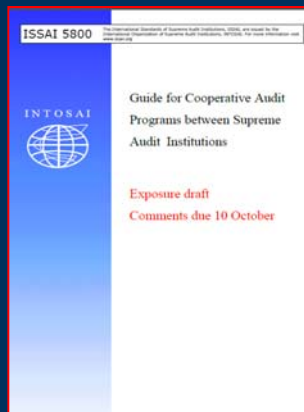
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Benefits of co-operative audits

- ✓ facilitate mutual sharing and learning
- ✓ help capacity building
- ✓ allow networking
- ✓ identify best practices
- ✓ provide a broader view of the situation
- ✓ good source of information for international bodies
- ✓ increase impact of an audit

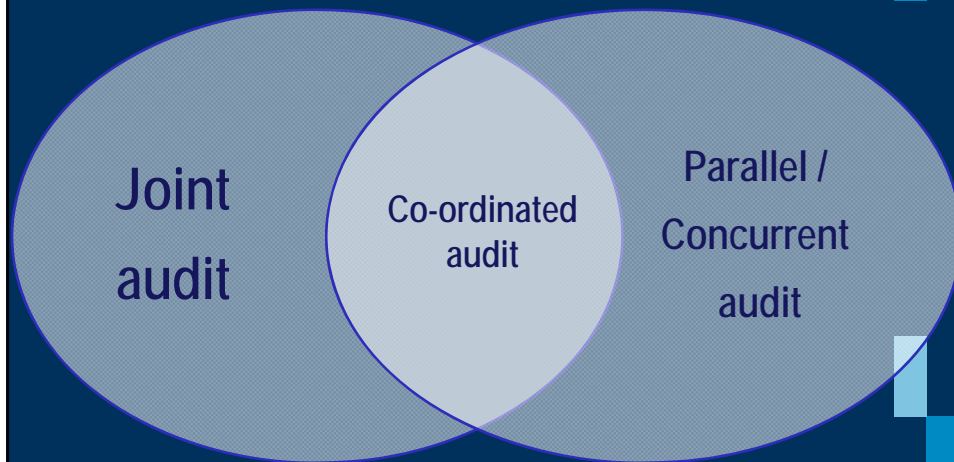
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Guidelines on co-operative audits



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Types of co-operative audits



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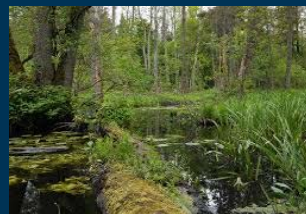
Co-operative audit on the Bialowieza Forest (1)

1995: The impact of economic activities on the environment of the Bialowieza Forest

by SAI of Poland and SAI of Belarus

Audit subject:

- compliance with the principles of protection of areas subjected to various degrees of protection
- logging and the scale of afforestation as well as the state of reforestation of natural stands
- condition of wild animal populations and game management
- impact of investment projects, and especially of land drainage on environmental changes in the Forest
- threats posed to the Forest's environment by transport and human settlements



Co-operative audit on the Bialowieza Forest (2)

2005: a follow-up audit - The impact of economic activities on the environment of the Bialowieza Forest

by SAI of Poland and SAI of Belarus

Audit objective:

- ✓ to study the implementation of the recommendations presented in conclusion of the preceding audit
- ✓ to assess the effects of both the forest management activities
- ✓ to assess legal regulations related to the Bialowieza Forest environment



Protection of the Baltic Sea

2004: Coordinated audit on the enforcement of European waste shipment regulation

by SAIs of Denmark, Estonia, Finland, Germany, Latvia, Lithuania, Poland, Russia

Audit objective:

to assess whether the national authorities comply with the provisions of the articles concerning pollution from ships in the Convention on the Protection of the Marine Environment of the Baltic Sea Area (the Helsinki Convention), including relevant annexes and recommendations



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Waste shipment in Europe

2006: The Enforcement of the European Waste Shipment Regulation

by SAIs of the Netherlands, Bulgaria, Greece, Hungary, Ireland, Norway, Poland, Slovenia

Audit objective:

- ✓ what extent do the relevant authorities comply with the requirements arising from the EWSR?
- ✓ what are the results and impact of enforcing the EWSR?



Influence on EU regulations



Pollution of Bug river (1)



2006: Prevention of pollution of waters in the sub-basin of the Bug

by SAIs of Belarus, Poland, Ukraine

Audit objective:

to examine and evaluate the action undertaken by the competent authorities and organizational units with reference to:

- implementation of agreements aimed at preventing pollution of waters in the transboundary sub-basin of the Bug
- implementation of *Pilot project for monitoring and evaluation of the quality of waters in the sub-basin of the Bug*, in line with the requirements of *The Convention on the Protection and Use of Transboundary Watercourses and International Lakes*
- investment undertaken with a view to improving the purity of waters in the sub-basin of the Bug and ensuring effective use of public funds in conducting those studies.

Pollution of Bug river (2)

2016: follow-up - Protection of the Waters in the Bug River Catchment Area from Pollution

by SAIs of Belarus, Poland, Ukraine

Audit objective:

To assess the implementation of the post-audit recommendations prepared after the audit conducted in 2006, aimed at achieving a good condition of the waters in the Bug river catchment area



Conclusions

Effective form of the co-operation
Increased impact of SAls' audit
Provision of comprehensive data to international bodies



Increasing number
of co-operative audits

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Thank you !

Terima kasih!

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