



The Supreme Audit Office of the Slovak Republic
Audit examples on resilience and climate change adaptation

Year 2021

Audit title: Readiness the Slovak Republic to cope with Drought (Resilience to drought)

Audit Objective: To verify whether the Slovak Republic is ready to cope with drought

Auditee: Ministry of the Environment (MoE)

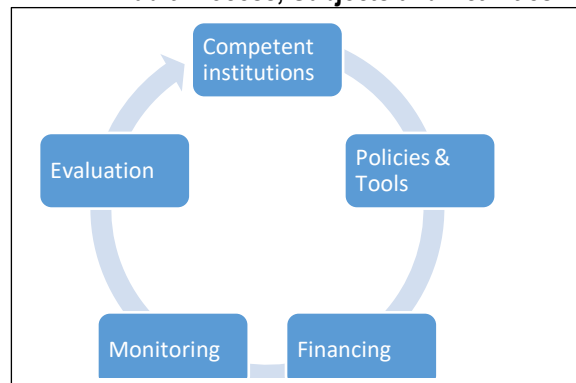
Key Audit Questions & Criteria:

Audit Questions	Criteria
1. Was the data analysis for strategy to combat drought carried out adequately?	-Data for analysis are complete ,with long history, reliable originated by credible sources,
2. Is the national policy for drought management adequate?	-Risks for drought occurrence are identified, -Areas according to the intensity and frequency of drought are identified -Indicators and thresholds are identified

Audit Methodology:

- Engagement of external expert during the preparatory stage
- Data analysis and analysis of Documents
- Interviews

Audit Process, Subjects and Activities:



Main Findings:

- MoE did not carried out the neither complex evaluation of historical drought occurrence nor the risks of its occurrence
- A complex system of drought indicators was not identified
- There were not identified a stages of drought intensity (severeness) and thresholds were missing
- The geographical areas according to the drought risk and its intensity occurrence were not identified
- The national strategy of drought management was not elaborated

Year 2018

Audit title: Flood Prevention Measures

Audit Objective: To verify the process of planning the flood prevention measures its financing and functionality

Auditee: Ministry of the Environment (MoE), Slovak Water Management Enterprise (River Basins Authorities), selected municipalities

Key Audit Questions & Criteria:

Audit Questions	Criteria
Are the flood prevention measures implemented according to the Flood Risk Management Plans?	Planning and construction are on time Financing is on time and in requested amounts
Are the physical condition of water structures adequate ? ?	-All important structures are in good technical condition, -The budget for operation and management is on time and adequate

Audit Process and methodology:

- Consultation with independent experts
- Fact Finding Survey
- Issue Analysis
- Data analysis and analysis of Documents
- The non statistical sample of water structures
- Comparative analysis
- Interviews

- **Main Findings:**
- -Delay in construction of new measures was identified , thus time schedule for flood plans were not obeyed in selected river basins
- -The calculated value of damage avoided in proposed flood measures was not actual
- The cumulative financing debt for operation & maintenance of the assets during the 2009-2017 reached 66mil EUR
- In the y 2015- 2017 9 Water structures fulfilling multi functions including flood prevention were operated in limited regime and with several technical problems, thus there was risk not to resist the high water and protect the affected areas against the potential floods .(resilience of affected areas was lowered)

Year 2017**Audit title: "Hydro melioration-The State Enterprise" the Financial Management**

Audit Objective: To verify the financial management State Enterprise of planning the flood prevention measures its financing and management of asset (hydro melioration and irrigation facilities in state property)

Auditee: Hydro-melioration the State Enterprise

Though the main audit scope was to verify the revenue and expenditure of the State Enterprise inevitable to keep the state systems of irrigation and melioration structure functional, together with the financial loss of 70 mil EUR during the period 2006 2007 it was also identified, that substantial volume of irrigation channels, pumps and ditches were in poor technical condition.

Moreover, several administrative problems related to handing over the property to the new owner were found which hamper the process to put the facilities to the operation

This conditions formed an obstacle do deliver the water for irrigation to the selected arable land and farms thus contributed to risk to expose the affected areas to the non resilient condition against drought which occurrence is more frequent in the Slovak Republic in last years.

The remaining challenges are to increase the functionality of selected irrigation facilities low of public financing and to form affordable condition for farmers to use the public irrigation systems in order to be resilient against the drought