

AUDIT PLAN

APPLICATION OF THE PRINCIPLE OF PRODUCER RESPONSIBILITY

Key information about the audit

Subject of the audit	Application of the principle of producer responsibility
Purpose of the audit	To assess whether the developed system ensures the effective application of the principle of producer responsibility.
Entities audited and their selection criteria/methods	The Ministry of the Environment has been selected because it is responsible for administering all waste management procedures, controlling the implementation of the established requirements and tasks, coordinating the activities of the other state and municipal institutions in the field of waste management, and seeking additional financing sources for financing waste management projects prepared by the state and municipal institutions.
Audited period	2013-2016

Scope and methods of the audit

Questions	Assessment criteria	Procedures and methods
<i>What do we want to know?</i>	<i>What is the basis for our assessment?</i>	<i>From where and how will we receive evidence?</i>
The purpose of the audit is to assess whether the developed system ensures the effective application of the principle of producer responsibility.		
1. Do all producers and importers carry out the duties assigned to them in order to ensure the implementation of the principle of producer responsibility?		
1.1. Are the amounts of all products and packaging placed on the market declared/indicated?	<ul style="list-style-type: none"> • All manufacturers and importers placing articles on the market are registered with the Association of Producers and Importers • It is compulsory for all producers and importers to submit declarations/reports on the quantities of the products and packaging placed on the internal market • All producers and importers report the correct quantities of the products and packaging placed on the internal market in their declarations/reports 	Procedures: inspection, analytical procedures, inquiry and comparison Methods: document review, interview and comparative analysis
1.2. Are all manufacturers and importers financing the management of the product and packaging waste?	<ul style="list-style-type: none"> • All organisations of producers and importers of electrical and electronic equipment have signed agreements with the regional waste management centres • All organisations of producers and importers of electrical and electronic equipment fund the operation of the collection sites for bulky waste • Organisations of producers and importers of tyres periodically collect the tyres collected at the bulky waste sites • All organisations of producers and importers of tyres fund the 	Procedures: inspections and comparisons Methods: document review and comparative analysis

	<p>operation of the collection sites for bulky waste</p> <ul style="list-style-type: none"> • Organisations of producers and importers periodically (in accordance with the signed agreements) finance the management of sorted waste • Waste management tasks have been set for producers and importers of oil • Producers and importers of electric and electronic equipment have 100% completed the tasks assigned to each category 	
2. Do all waste managers who have the right to issue supporting documents carry out their duties in order to ensure that the waste is properly disposed of and that the principle of producer responsibility is implemented?		
2.1. Do the waste managers legitimately issue documents supporting the waste management and provide the correct information therein?	<ul style="list-style-type: none"> • All the waste managers have issued documents supporting the waste management if they have been included in the list of those entitled to issue supporting documents • All the waste managers have issued documents supporting waste disposal for a quantity not exceeding the recycled (recovered) quantity • There were no cases where the waste managers have issued documents supporting waste disposal when exporting waste without complying with the regulatory procedures 	<p>Procedures: inspection, analytical procedures and comparison</p> <p>Methods: document review and comparative analysis</p>
2.2. Do the waste managers provide the Environmental Protection Agency with reports on waste management according to the procedure established by the Ministry of the Environment?	<ul style="list-style-type: none"> • All the waste management reports have been submitted by 10 February. • All the reports on waste management contain the correct data • The waste managers do not adjust the amount of the waste in their reports after the inspections by the Environmental Protection Agency • The information provided in the reports of the waste managers within the area of the Regional Environmental Protection Departments always coincides with the records of the waste managers 	<p>Procedures: inspection, analytical procedures and comparison</p> <p>Methods: document review and comparative analysis</p>
3. Is the control of the waste managers' reports on the sorted (collected, recycled, exported, etc.) waste ensured?		
3.1. Is there a system that ensures that the waste managers submit timely reports and the correct data?	<ul style="list-style-type: none"> • A deadline has been set for the Environmental Protection Agency to evaluate all revised reports submitted by the waste managers • The Environmental Protection Agency evaluates all the reports from the waste managers by the set deadline 	<p>Procedures: inspection and analytical procedures</p> <p>Methods: document review</p>
4. Is there effective state control and supervision of the environmental protection measures?		
4.1. Is there a mechanism for monitoring the state control of the environmental protection measures and for coordinating the REPD?	<ul style="list-style-type: none"> • The Ministry of the Environment has approved the procedures for carrying out the monitoring of the state control of the environmental protection measures • The Ministry of the Environment periodically monitors and analyses the performance of the Regional Environmental Protection Departments • Procedures have been established for the Regional 	<p>Procedures: inspection and analytical procedures</p> <p>Methods: document review</p>

	<p>Environmental Protection Departments to coordinate inspections of the companies</p> <ul style="list-style-type: none"> • All the Regional Environmental Protection Departments periodically coordinate their actions in company inspections and share good practices 	
4.2. Does the REPD ensure effective supervision and control of the producers and importers?	<ul style="list-style-type: none"> • All the Regional Environmental Protection Departments follow the priorities and unified criteria approved by the Ministry of the Environment when preparing their inspection plans • All the producers and importers are inspected at predetermined intervals • All the Regional Environmental Protection Departments use formalised questionnaires to inspect the operators 	<p>Procedures: inspection and analytical procedures Methods: document review</p>
4.3. Does the REPD ensure the effective supervision and control of waste managers who have the right to issue documents supporting their waste management?	<ul style="list-style-type: none"> • Procedures have been established to inspect all the waste managers who have the right to issue documents supporting their waste management • All the waste managers are inspected at predetermined intervals • Procedures have been put in place to allow the Regional Environmental Protection Departments to verify in real time that the waste has been exported • Procedures have been established under which all the Regional Environmental Protection Departments continuously cooperate with the Customs Department and the State Road Transport Inspectorate 	<p>Procedures: inspection, analytical procedures and comparison Methods: document review and comparative analysis</p>