

**NATIONAL AUDIT OFFICE OF LITHUANIA
DEPARTMENT OF ECONOMIC AUDITS**

AUDIT PLAN

Hazardous waste management

(subject of the audit)

Definitions

Hazardous waste means waste that has one or more hazardous properties, as specified in the Annex to Commission Regulation (EU) No. 1357/2014 of 18 December 2014 replacing Annex III to Directive 2008/98/EC of the European Parliament and of the Council on Waste and repealing certain Directives (OJ 2014 L 365, p. 89)

Storage of waste means the holding of waste for recovery up to a maximum of three years prior to treatment, and the holding of waste for disposal for up to one year, with the exception of the temporary storage of waste at the point of generation prior to its collection.

Recovery of waste means an activity whose primary result is the use of waste constituents for a specific purpose, instead of other materials, or an activity that results in the preparation of waste for that purpose at a plant or on an entire farm.

Disposal of waste means an activity not attributed to the recovery of waste, even if the secondary result of such an activity is the generation of materials or energy

Key information about the audit

Subject of the audit	Hazardous waste management	
Purpose of the audit	To assess whether hazardous waste is being managed in accordance with the principle of producer responsibility	
Entity/Entities audited and their selection criteria	The Ministry of the Environment, in the process of regulating and administering all waste management activities, coordinates the activities of other institutions	
Audited period	2014–2017 In order to assess changes and compare data on individual issues, the data from previous years may also be assessed.	
Audit risks and their management measures	Audit risks	Risk management measures

	The information needed for the audit may not be provided on time, or may be inaccurate and incomplete; therefore, additional audit procedures may be required	It is planned to prepare a list of the necessary documents in advance, and if necessary, to re-apply in writing. We will collect information from the Ministry of the Environment, the Environmental Protection Agency, Regional Environmental Protection Departments, the National Public Health Centre and the municipalities. Where necessary, information may also be collected from other institutions.	
	Audits can be delayed due to human factors – holidays, business trips or incapacity, as well as staff turnover of members of the audit team or representatives of the audited entities.	The deadlines for performing the audit procedures provided for in the audit plan have been clarified and the responsibilities of the group members have been redistributed.	

Audit questions, assessment criteria, methods, responsible persons and deadlines

Questions	Assessment criteria	Information sources, procedures and methods
1. Do all the municipalities provide sorting collection of domestic hazardous waste?		
1.1. Do all the municipalities have enough waste disposal sites for bulky waste?	There is at least one waste collection site for bulky waste per 50,000 residents, but not less than one such site in each municipality.	We will analyse the information provided by the municipalities on the hazardous waste collected at the collection sites for bulky waste as well as information from the Environmental Protection Agency on the number of collection sites for bulky waste operated in the municipalities and information from Statistics Lithuania on the number of people living in the municipalities. Procedures. Analytical procedures. Methods. Document review and comparative analysis
1.2. Do all the municipalities carry out hazardous waste collection by passing through the area?	All the municipalities ensure the collection of hazardous waste by passing through at least twice a year	We will analyse the information provided by the municipalities on the collection of hazardous waste by passing through the area Procedures. Analytical procedures. Methods. Survey, document review and comparative analysis.
1.3. Does hazardous waste (except for batteries and accumulators) enter the mixed municipal waste containers?	Hazardous waste does not enter mechanical-biological or mechanical treatment plants.	We will analyse the data provided by the Environmental Protection Agency on hazardous waste entering mechanical-biological or mechanical

		<p>treatment plants. We will compare the amount of hazardous waste collected in the bulky waste collection sites and that is collected by passing through the area with the amount of hazardous waste entering the biological-mechanical treatment plants.</p> <p>Procedures. Analytical procedures.</p> <p>Methods. Document review and comparative analysis</p>
2. When issuing a permit for hazardous waste, do the public authorities verify the correctness of the information that is submitted?		
2.1. Does the National Public Health Centre assess the correctness of the information submitted in the report on the proposed economic activity in all cases?	<p>Prior to issuing an integrated pollution prevention and control or emissions permit, the correctness of the information submitted in the report on the proposed economic activity is assessed in all cases</p>	<p>We will collect and analyse information from the National Public Health Centre and the Environmental Protection Agency about the actions taken to assess the applicants' data on their air pollution, odours, etc., we will assess the pollution measurements of the air, odours, etc., at the hazardous waste manager's operation sites, and we will compare this data with the information included in the report on the proposed economic activity</p> <p>Procedures. Analytical procedures.</p> <p>Methods. Survey, document review and comparative analysis.</p>
2.2. Does the Environmental Protection Agency assess the compliance of the waste management prices indicated in the decommissioning estimate with the market prices?	<p>The waste management prices indicated in the decommissioning estimate correspond to the market prices</p>	<p>We will review the decommissioning estimates submitted by the selected companies for the recovery or disposal of hazardous waste by the Environmental Protection Agency. We will sort out the waste managers in a random fashion.</p> <p>Procedures. Document review.</p> <p>Methods. Document review.</p>
3. Is hazardous waste managed in accordance with the established requirements?		
3.1. Do the quantities of hazardous waste held by the hazardous waste managers not exceed the quantities foreseen in the integrated pollution prevention permit/emissions permit?	<p>The quantities of hazardous waste held do not exceed the maximum permitted quantities of waste foreseen in the integrated pollution prevention permit/emissions permit.</p>	<p>We will analyse the inspection acts of the Regional Environmental Protection Departments</p> <p>Procedures. Analytical procedures and document review.</p> <p>Methods. Document review and comparative analysis</p>
3.2. Do the hazardous waste managers notify the Regional Environmental Protection Department before they start operating?	<p>The hazardous waste managers notify the Regional Environmental Protection Department before starting the waste management activities</p>	<p>We will analyse the provisions of the legislation regulating the management of hazardous waste</p> <p>Procedures. Document review.</p> <p>Methods. Document review.</p>

<p>3.3. Does the company recovering or disposing of hazardous waste have a guarantee to finance the measures provided for in the decommissioning plan?</p>	<p>The companies recovering or disposing of hazardous waste have insurance contracts or bank guarantees to finance the measures provided for in the decommissioning plan</p>	<p>We will review the information provided by the selected companies on the recovery or disposal of the hazardous waste to the Environmental Protection Agency regarding the insurance contracts/existing bank guarantees. We will select the waste managers who are holding quantities of hazardous waste that are higher than the maximum amounts stated in the permit. We will sort out the other waste managers in a random fashion. Procedures. Document review. Methods. Document review.</p>
<p>3.4. Are the funds of the insurance/bank guarantees enough for the management of the hazardous waste in the territory of the hazardous waste managers in the event of the termination of their activities?</p>	<p>When a waste manager terminates its operations, the hazardous waste is managed by using its own funds, as well as the amount of the insurance or the bank guarantee.</p>	<p>We will compare the information provided by the Regional Environmental Protection Departments on the costs of managing the accumulated waste in the territory of the companies undergoing bankruptcy and the decommissioning estimates provided by the managers undergoing bankruptcy. Procedures. Analytical procedures and document review. Methods. Document review and comparative analysis</p>
<p>3.5. Are the remaining hazardous waste products safely managed when the hazardous waste manager terminates its operations?</p>	<p>In cases of the decommissioning of a hazardous waste manager, all the hazardous waste products remaining in the territory are managed</p>	<p>Analysis of information provided by the Regional Environmental Protection Departments about the hazardous waste managers that decommissioned their activities in 2013-2017. Procedures. Analytical procedures and document review. Methods. Document review and comparative analysis</p>
<p>4. Do all the hazardous waste managers involved in recovering and/or disposing of hazardous waste prepare and adjust the decommissioning estimates within the time limits that have been set?</p>		
<p>4.1. Do all the hazardous waste managers have to periodically revise their decommissioning estimates when recovering and/or disposing of the waste?</p>	<p>Each company adjusts the amount of its guarantee at least every 2 years by submitting to the Environmental Protection Agency an updated estimate of the implementation of the measures specified in the agreed decommissioning plan.</p> <p>Waste recovery and disposal</p>	<p>We will assess the provisions of the legislation regulating the preparation of the decommissioning plan and its revision Procedures. Document review. Methods. Document review.</p>
<p>4.2. Are the hazardous waste managers responsible for adjusting the decommissioning estimates?</p>	<p>The waste managers were authorised after April 2015 to adjust the decommissioning estimates every 2 years</p>	<p>We will review the information provided by the Environmental Protection Agency regarding the revision of the decommissioning estimates.</p>

		Procedures. Analytical procedures and document review. Methods. Document review and comparative analysis
5. Are the hazardous waste products properly identified?		
5.1. Is there a methodology for identifying hazardous waste products?	A hazardous waste identification methodology has been developed in order to identify hazardous waste	We will examine the provisions in the legislation regulating the waste identification. Procedures. Document review. Methods. Document review.
5.2. Is the same waste code assigned to identical waste?	Waste having the same properties is assigned the same waste code	Analysis of the information contained in the data safety sheets. Procedures. Analytical procedures and document review. Methods. Document review and comparative analysis