

Waste Audit Case Collection Form

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| Name of SAI | Brazilian Court of Audit - TCU | |
| Title of audit | Governance Waste Management Audit | |
| Publishing year | 2016 | |
| What risks/policy areas did the audit approach? | Brazilian Waste Management Public Policy | |
| Main audit questions and corresponding criteria | Audit questions: | Criteria: |
| | 1. What are the governance mechanisms related to National Public Policy of Waste Management? | Waste Management Public Policy Act (Law 12.305/2010) SDG 12 |
| | 2. What are the mechanisms to ensure articulation among stakeholders? | |
| 3. What is the strategy to implement accountability and monitoring systems? | | |
| What were the data sources and how was data analysed? | This audit is as a descriptive research with qualitative approach, whose data were obtained through reports (semi-structured interviews) and documentary form through the request for information, in addition to research on literature related to the topic | |
| Conclusions and main recommendations | Main conclusion | Recommendations |
| | <p>Low level of implementation of the National Solid Waste Policy due to weakness in planning, evaluation, oversight, transparency, and monitoring of governmental actions</p> <ul style="list-style-type: none"> • Lack of approval of the National Solid Waste Plan • Lack of implementation of the National Information System on Solid Waste Management • Difficulties faced by states and municipalities regarding environmentally appropriate disposal of waste and closing of garbage dumps • Lack of participation of states, municipalities, private sector and civil society in the Waste Management committees | <ul style="list-style-type: none"> • Order the Environmental Ministry and Livestock Ministry to update and approve the National Solid Waste Plan • Order the Environmental Ministry to implement the National Information System on Solid Waste Management • Authorize a performance audit to evaluate the correct disposal of waste and closing of garbage dumps |

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| Which of the following aspects are covered in the audit and you can provide case? (select all that apply) | Sustainable Development Goals, International Conventions, EU Directives related to waste management | National legal instruments (description of instruments, weakness in legislation and regulation, incoherence of acts) | Economic Incentives in waste management (i.e. charges, taxes, subsidies) | Mapping out the actors of waste management and their responsibilities | Methods of collecting and analysing data | Cooperative audit |
| | X SDG 12 | X | | X | X | |
| Challenges and risks | Since Brazilian Waste Management Public Policy is coordinated by the federal level government and it is decentralized with responsibilities shared with subnational and local level, a new audit involving audit institutions from subnational governments would add new perspective and maybe increase audit impact | | | | | |
| Link to audit report | www.tcu.gov.br/ambiental | | | | | |

Specifying questions and comments

Question:

How did you use SDG 12 for audit criteria? You said that it was used as criteria but what was the exact criteria?

Answer:

Regarding your request, it is important to mention the audit was conducted in 2015/2016 at the beginning of 2030 Agenda when many indicators have not been defined. Nevertheless, we took in consideration the goal 12.5 that establishes the commitment to reduce substantially, by 2030, waste generation through prevention, reduction, recycling and reuse.

Besides that, we have considered Goal 11 (Make cities inclusive, safe, resilient and sustainable), especially, target 11.A regarding actions to support positive economic, social and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning.

Question:

Can you briefly describe the process of mapping out the actors? Who were the actors? Were there difficulties to identify roles and responsibilities of actors? How did it affect auditing and how did you overcome it?

In Brazil there is complex waste management system (responsibilities shared between government, states and municipalities). Did this cause problems for auditing? What problems and how did you overcome it?

Answer:

In case of Brazil, one indicator used to measure this target is the percentage of municipalities with Integrated Management Plans for Solid Waste in comparison of the total of municipalities. The audit identified less than half of municipalities has its own plan.

Brazil is a huge country and besides the national level, we have subnational and local governments. The Brazilian Waste Management Public Policy states all three levels of government and private sector should work in mutual collaboration. It was a big challenge to map out the actors, thus, through interviews and documental analysis, we could identify the most important ones. Due our mandate, we focused on national actors since they are responsible for public policy coordination.

In order to organize and consolidate all information, we have used tree-problem analysis. Due to that, we could find the central problem of the public policy and its causes and negative effects. Aiming to have a more reliable tool, audit team has discussed and validated tree-problem analysis with different stakeholders, such as Ministry of Environmental, Subnational environmental agency and NGO.

One audit finding refers to the lack of participation of subnational, Local, private sector and civil society in the waste management committees. Although Waste Management Act says the need of cooperation among different actors, they do not take part of the two main committees in charge of implementing public policy.