

## Waste Audit Case Collection Form

Name of SAI	State Audit Office of Republic of Croatia	
Title of audit	Waste Management Plans in the Republic of Croatia 2007-2015	
Publishing year	2014	
What risks/policy areas did the audit approach?	<p>One of the biggest environmental problems in the Republic of Croatia is inadequate waste management. The waste management system does not fully function, inter alia, and because the regulations governing waste management are not fully implemented. By the adoption of the Law on Sustainable Waste Management in July 2013, the EU Directives have been carried out in relation to the prevention and control of pollution, waste disposal, treatment with certain types of waste, etc.</p> <p>Priority in the waste management system is to prevent waste generation, preparation for reuse, recycling and other recovery procedures and finally disposal waste. The primary selection of waste at the doorstep is introduced and the amount collected based on the collected waste or container capacity.</p> <p>Responsibility for reducing the amount of decommissioned municipal waste is in competencies of cities and municipalities.</p>	
Main audit questions and corresponding criteria	<b>Audit questions:</b>	<b>Criteria:</b>
	1. Is the WMP of the Republic of Croatia adopted in accordance with the Waste Management Strategy and is the implementation being monitored?	LAWS AND OTHER REGULATIONS RELATED TO WASTE MANAGEMENT
	2. Have local and regional units adopted waste management plans in accordance with the Strategy and the WMP of Croatia?	LAWS AND OTHER REGULATIONS RELATED TO WASTE MANAGEMENT
	3. Are the measures of separate waste collection in the local and regional units being carried out?	LAWS AND OTHER REGULATIONS RELATED TO WASTE MANAGEMENT
	4. Are the activities on the construction of regional and county waste management centres being carried out and are they in accordance with the WMP of Croatia?	LAWS AND OTHER REGULATIONS RELATED TO WASTE MANAGEMENT
	5. Are the activities of remediation and closure of the landfills being carried out and are they in accordance with the WMP of Croatia?	LAWS AND OTHER REGULATIONS RELATED TO WASTE MANAGEMENT
	6. Is a quality waste management information system at the state level and at the local and regional level established?	LAWS AND OTHER REGULATIONS RELATED TO WASTE MANAGEMENT

	7. Is monitoring over implementation of the WMP of Croatia and the waste management plans of local and regional units being established?	LAWS AND OTHER REGULATIONS RELATED TO WASTE MANAGEMENT
What were the data sources and how was data analysed?	<p>Data sources:</p> <p>Ministry of Environmental and Nature Protection, Croatian Environment Agency, Environmental Protection and Energy Efficiency Fund and all counties and the City of Zagreb (21), cities (127) and municipalities (428).</p> <p>Analysing the data:</p> <ul style="list-style-type: none"> <li>▪ review the implementation of the WMP of the Republic of Croatia and the WMP of local and regional units</li> <li>▪ assess the establishment of a separate collection of municipal waste</li> <li>▪ assess the establishment of regional and county waste management centres</li> <li>▪ assess the implementation of remediation and closure of landfills</li> <li>▪ assess waste management information system of the Republic of Croatia and information system in the local and regional units</li> <li>▪ evaluate training of employees and citizens on waste management</li> <li>▪ Evaluate monitoring of the implementation of the WMP of the Republic of Croatia and WMP of local and regional units.</li> </ul>	
Conclusions and main recommendations	<p>Recommendations:</p> <ul style="list-style-type: none"> <li>- Provide prescribed waste management plans and publish them in the official gazette.</li> <li>- Implement activities to establish a complete waste collection system.</li> <li>- Undertake activities to reduce the amount of decomposed and biodegradable waste, municipal waste at landfills, thereby achieving the goals and respecting established deadlines</li> <li>- Accelerate activities in determining areas for building waste management buildings and construction of waste management facilities (establishment of regional and county waste management centres, construction of transfer stations, recyclable courtyards and composts).</li> <li>- Carry out activities for the implementation of remediation and closure of the landfill in accordance with stipulated deadlines, with regard to the construction and opening of management centres waste.</li> <li>- Establish effective monitoring to avoid the creation of wild waste landfills.</li> <li>- Accelerate the implementation of remediation of highly polluted waste locations that are designated as priority activities in waste management, environmental protection and human health.</li> <li>- Provide the information needed to run the information system</li> <li>- Take Measures to Improve the Quality and Reliability of Data in order to achieve more effective control of the system waste management at all levels.</li> <li>- Provide population education on the obligation to separate collection of municipal waste and other waste management activities.</li> <li>- Build reports on the implementation of the waste management plan.</li> </ul>	

	<p>Conclusion:</p> <p>It was estimated that the acceptance and implementation of the recommendations given increased efficiency waste management, ie reducing the amount of waste in the counties, as well as in the area Of the Republic of Croatia as a whole, thus fulfilling international obligations and establishing quality and a comprehensive waste management system.</p>					
<p>Which of the following aspects are covered in the audit and you can provide case? (select all that apply)</p>	<p>Sustainable Development Goals, International Conventions, EU Directives related to waste management</p>	<p>National legal instruments (description of instruments, weakness in legislation and regulation, incoherence of acts)</p>	<p>Economic Incentives in waste management (i.e. charges, taxes, subsidies)</p>	<p>Mapping out the actors of waste management and their responsibilities</p>	<p>Methods of collecting and analysing data</p>	<p>Cooperative audit</p>
	x	x		x	x	
<p>Challenges and risks</p>	<p>Very complex regulations regarding waste management, education needed, need to increase number of environment performance audits. Lack of auditors, lack of experience in auditing environmental issues.</p>					
<p>Link to audit report</p>	<p>Reports are published on the official web site of the SAO Croatia <a href="http://www.revizija.hr">www.revizija.hr</a>. SAO Croatia issued a joint report for the Croatian Parliament (includes 22 reports).</p>					
<p>Other relevant information and comments</p>	<p>Audit procedures covered the period from the adoption of the WMP of the Republic of Croatia, July 2007 until the end of December 2013.</p> <p>Object of the audit was the implementation of the activities of bodies responsible for the establishment of waste management system in the Republic of Croatia, in accordance with the WMP of the Republic of Croatia 2007-2015 and implementation of activities of competent bodies of local and regional units related to the implementation of their WMP.</p> <p>The auditees were Ministry of Environmental and Nature Protection, Croatian Environment Agency, Environmental Protection and Energy Efficiency Fund and all counties and the City of Zagreb (21), cities (127) and municipalities (428).</p>					

## Specifying questions and comments

### Question:

What is Waste Management Information system (database or strategy)? How this could be useful for actors involved in waste management?

### Answer:

In Waste management performance audit, one of sub-questions was:

- Is a waste management information system at the state level and on the local and regional levels established and of what quality is it?

Waste Management Strategy of the Republic of Croatia points out the development of the information system as one of the conditions for an effective functioning of the waste management system in Croatia. The information system should provide waste management data necessary for analyzing and reporting on waste. It also points out the importance of education and training of those who need to submit data and collect them. The information system should provide reliable and timely data based on which regular reporting on waste status, the development of a national set of indicators for waste monitoring and the improvement of quality, quantity and comparability of waste data will be possible.

Also, according to the provisions of the Law on Sustainable Waste Management, the Waste Management Information System serves the monitoring of the implementation and management of the waste management. The information system is an integral part of the environmental information system that is governed by the regulations regarding the protection of the environment. The competent bodies of local and regional self-government units and legal entities with public authority shall, in a timely manner and without charge, provide data from their jurisdiction and other information necessary for the management of the information system. The Environment Agency is obliged to collect and submit data in the information system in a timely and complete manner, and on the basis of the collected data prepare a waste management report as an integral part of the report on the state of the environment. The Ministry supervises the management of the information system.

### Question:

Who are the actors related with waste management in Croatia and what are their roles?

### Answer:

Actors in waste management in Croatia:

- the Republic of Croatia is responsible for the management of hazardous waste and incineration of waste
- the counties (regional units) and the City of Zagreb are responsible for the management of all types of waste, except for hazardous
- cities and municipalities are responsible for municipal waste management
- Government of the Republic of Croatia and the Ministry of Environmental Protection and Nature, by adopting regulations and strategic and planning documents, regulate waste management in the Republic of Croatia. The Ministry performs administrative and inspection supervision over the application of regulations related to waste management

- Croatian Environment Agency and the Environmental Protection and Energy Efficiency Fund are implementing bodies at the state level. The role of Croatian Environment Agency is to improve the data collection and reporting system on waste management, to guide and improve the environmental information system, to encourage the reduction of waste generation and to provide the general public with access to data and information. The Environmental Protection and Energy Efficiency Fund co-finances with the local self-government units the purchase of various communal equipment (separate collection of waste, cans, containers, home composters) and utility vehicles and the construction of recycling yards, in accordance with respective regulations. Also, by Fund are managed projects for the construction of waste management centres (EU Cohesion Fund).

**Question:**

What is the most valuable lesson regarding the data and audit methodology and what would you recommend to other SAI's? What data and analyse methods were most useful.

**Answer:**

The audit has indicated that local and regional units do not regularly submit reports on the implementation of waste management plans to the Ministry and the Agency and that the Agency does not have the data for comprehensive information system management or data available in a timely manner. Due to this, data and information on the implementation of local and regional waste management plans submitted to the Agency, which the Agency uses to produce a four-year report on the state of the environment are not complete and of certain quality, thus preventing the Agency from properly and fully presenting the status of the waste management. Also, the Agency publishes plans and reports on waste management on its web site. Local and regional units mostly did not establish records on monitoring the implementation of all activities in their area in the waste management.

The State Audit Office found out a lack of cooperation between the Ministry, the Agency and the competent bodies of the local and regional units in order to provide timely information on their responsibilities and other information necessary for managing the information system and for the information system to function as a monitoring implementation and management of the waste management system of the Republic of Croatia.

The important methods in this audit were interviews with employees and representatives of the actors involved in the waste management and questionnaires made differently for the local and regional level, depending on their duties and responsibilities.

The most useful method was organizing preparatory meeting for all auditors included in the audit, in one local unit which is known to be very efficient in the implementation of waste management regulations and overall waste management and could be an example of good practise. Presentations by the directors from the city utility company were held and „on-the-spot” visit to the landfill was organized.