

Waste Audit Case Collection Form

<i>State Audit Bureau of Kuwait</i>		Name of SAI
<i>Evaluating the efficiency and effectiveness of solid waste recycling projects</i>		Title of audit
2016		Publishing year
<p>Solid waste management programs according to the development plan (2016-2020), according to established policies.</p> <p>Projects related to the management and recycling of solid waste, whether for municipal and construction waste, or for waste resulting from industrial activities.</p> <p>Problems and obstacles faced by the authorities concerned with dealing with solid waste, and recycling of such wastes in accordance with the laws issued in this regard, and the risks of coordination between them</p>		What risks/policy areas did the audit approach?
Criteria:	Audit questions:	
Effectiveness of implementation according to the time schedule and financial allocations included in the development plan	What is the operational position of the plans and special programs With solid waste management and recycling projects	-1
Audit efficiency	what is The most important problems and obstacles facing the implementation of the program to improve the efficiency of waste and waste management in the State of Kuwait And the measures taken to avoid those obstacles or proposals for their resolution.	-2
Audit efficiency	The measures taken by the Municipality of Kuwait to solve the problem of solid waste in the country, in the framework of efforts to recycle solid waste or household waste	-3
Audit compliance	Check compliance with environmental standards and requirements on landfill sites	-4
Audit efficiency	What are the risks of coordination with relevant authorities to solve the problem of solid waste, especially hazardous waste.	-5
<p>Submit the requests of the audit team through the official books of the relevant authorities.</p> <p>Audit data on solid waste recycling projects and programs included in the Kuwait Development Plan.</p> <p>Check compliance with environmental protection law and environmental requirements for the safe disposal of solid waste, especially solid hazardous waste.</p>		What were the data sources and how was data analysed?
<p>The existence of administrative and regulatory obstacles that prevent the necessary coordination between the parties concerned with solid waste treatment projects, which caused delays in their implementation and utilization.</p> <p>Limited number of licensed facilities for waste recycling and utilization, such as the recycling of used cables and wood waste, which requires encouraging the establishment of these industries.</p>		Conclusions and main recommendations

<p>Cooperative audit</p> <p>Reports are being prepared for the same subject in cooperation with the GCC SAIs.</p>	<p>Methods of collecting and analysing data</p> <p>The approach of performance audit and compliance with local and international laws.</p>	<p>Mapping out the actors of waste management and their responsibilities</p> <p>--</p>	<p>Economic Incentives in waste management (i.e. charges, taxes, subsidies)</p> <p>--</p>	<p>National legal instruments (description of instruments, weakness in legislation and regulation, incoherence of acts)</p> <p>--</p>	<p>Sustainable Development Goals, International Conventions, EU Directives related to waste management</p> <p>Sustainable Development Goals</p>	<p>Which of the following aspects are covered in the audit and you can provide case?</p> <p>(select all that apply)</p>
<p>Coordination between the relevant official authorities to benefit from the financial allocations listed for the implementation of projects and management of solid waste programs</p>						<p>Challenges and risks</p>
<p>Benefit from the scientific experiences to avoid the risks of solid waste to the environment</p>						<p>Relevance to audit report</p>
<p>Benefit from the technical studies of the solid waste management program conducted by a specialized team from the World Bank to develop the solid waste treatment sector in the Municipality of Kuwait</p>						<p>Other related information, comments</p>

Specifying questions and comments

Question:

What aspects did you audit in relation with risks of coordination between relevant authorities? What you can recommend to other SAIs regarding this topic? You mentioned that one of the challenges was "Coordination between the relevant official authorities to benefit from the financial allocations listed for the implementation of projects and management of solid waste programs" How did you overcome of it?

Answer:

We have audited the responsibilities of each government entity involved in the process of solid waste projects and connected the relationship between them. We have identified that the lack of coordination between those entities will result in a risk of delay of those projects therefore not meeting its objectives. Moreover, the allocated funds for those projects were not used properly within the planned period to accomplish the projects. As a result, we recommended that those entities should find an effective way of communication and coordination between them in order to implement those projects.

Question:

What was the role of SDG-s or international conventions in your audit? How did you use SDG and/or international conventions?

Answer:

Our role as SAI Kuwait in terms of SDGs is to follow-up with government entities in implementing the goals that are within their responsibility. Recently, we are adding SDGs within our audit scope and use the SDG sub indicators as criteria to measure the performance of government entities in that regard.

Question:

Question regarding cooperative audits. You wrote that "Reports are being prepared for the same subject in cooperation with the GCC SAIs". What did you mean with GCC SAI-s?

Answer:

Recently, we have worked on cooperative audit with the ASOSAI in environmental auditing on wastewater pollution. In addition, we have cooperated with ARABOSAI in conducting shared topic audits that is agreed upon within the environmental auditing working group and benefit from each other's experience.