

## Waste Audit Case Collection Form

Name of SAI	National Audit office of Lithuania	
Title of audit	Hazardous waste management	
Publishing year	2018	
What risks/policy areas did the audit approach?	Identification of hazardous waste, hazardous waste generated by households, calculation of future pollution, hazardous waste treatment	
Main audit questions and corresponding criteria	<b>Audit questions:</b>	<b>Criteria:</b>
	1. Whether hazardous waste is properly identified?	Hazardous waste is properly identified
	2. Whether sorted collection of hazardous waste generated by households is productive?	Collection of hazardous waste generated by households is productive when hazardous waste is collected separately
	3. Whether the right to handle hazardous waste is ensured by making sure that the calculation of future pollution is correct?	The right to handle hazardous waste is ensured by making sure that the calculation of future pollution is correct
	4. Whether, upon the termination of the activities of the hazardous waste management, the remaining unprocessed waste is not managed by the state?	Remaining unprocessed waste is managed by polluter
What were the data sources and how was data analysed?	<p>Data were collected from Ministry of Environment, Environmental Agency, Environmental department, municipalities, regional waste management centres.</p> <p>We compared the prices for the management of the same waste indicated in the estimates of the plans for the termination of activity prepared by different waste managers, we analysed the guarantors possessed by all the waste managers, we assessed whether waste managers operated only if they were in the possession of the guarantor, and whether state control authorities exchanged information between each other within the set out time-frame.</p>	
Conclusions and main recommendations	<p>Conclusions:</p> <ol style="list-style-type: none"> <li>1. There are assumptions about the identification of hazardous waste as non-hazardous;</li> <li>2. The right to handle hazardous waste is granted without verifying the correctness of the calculation of future pollution;</li> <li>3. Upon the termination of the activity of the hazardous waste manager, the remaining unprocessed waste is managed using public funds.</li> </ol> <p>Recommendations to the Ministry of Environment:</p>	

	<p>1. To ensure that hazardous waste is managed safely without endangering public health and the environment;</p> <p>2. In order to ensure that unprocessed waste disposed of by waste managers who use or dispose of hazardous waste would be managed without the use of public budget funds after the waste managers terminate their activity.</p> <p>Recommendations to the National Public Health Centre: In order to guarantee that the right to handle hazardous waste is granted only to waste managers whose activities do not have a negative impact on public health, to ensure that conclusions regarding planned hazardous waste management activities are provided with the assurance of the correctness of the calculations of the future emission of pollutants.</p>					
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	-	X	X	-
Challenges and risks	No challenges and risks					
Link to audit report	<a href="https://www.vkontrolle.lt/audito_ataskaitos_en.aspx?tipas=15">https://www.vkontrolle.lt/audito_ataskaitos_en.aspx?tipas=15</a>					
Other relevant information and comments	No comments					

### Specifying questions and comments

#### Question:

How did you assess whether the guarantors are sufficient or not? What data did you use and how you analysed it?

#### Answer:

In the course of the audit we have collected and compared information from different sources. We have compared prices provided by waste operators in financing plans for cessation of their activity with the information provided by the Environmental Protection Department on how much did it cost for them to manage the waste left by the waste operators which have ceased their activity. We have established that actual waste management prices are 2-3 times higher than the amount of a guarantee.

We have also compared prices for the same type of waste provided in the same year by different hazardous waste operators in the financing plans for cessation of their activity and have established 10-fold differences.

We have compared proposals by waste management operators submitted to different entities for the management of the same type of waste and have established that these proposals differ 30-fold.

The audit established that such a system when prices indicated in the financing plans for cessation of the activity are based on the proposals by other waste management operators is flawed as it provides for the possibility for agreements between operators and does not ensure that the waste left after cessation of activity of waste operators would be managed from the state resources.

**Question:**

How did you assess whether hazardous waste is properly identified?

**Answer:**

In order to establish if hazardous waste is properly identified, we have applied methods of document review and data analysis, and interview method.

We have analysed:

- EU Directives regulating classification of chemicals and identification of hazardous waste;
- Republic of Lithuania laws, Government decrees and other legal acts defining the procedure for identification of hazardous waste;
- Conclusion of the Special Investigation Service “On the Analysis of Corruption Risk and the Activity of the Vilnius, Šiauliai, Kaunas, Utena Regions Environmental Protection Departments under the Ministry of Environment of the Republic of Lithuania in the Areas of Administrative Supervision and Control of Waste Management and Environmental Protection in 2016”.

We have analysed:

- Data provided by the Environmental Protection Agency on the decisions adopted by the European Chemicals Agency on classification of chemicals.
- Information available in the Classification and Marking Inventory database on classification of 27 chemicals proposed by producers or importers.

Interviews with:

- representatives of the Ministry of Environment, Environmental Protection Agency.