

Waste Audit Case Collection Form

Name of SAI	National Audit Office of Lithuania	
Title of audit	Application of the producer responsibility principle	
Publishing year	2017	
What risks/policy areas did the audit approach?	Accounting of the products and packaging supplied to the market, the management of resulting waste, organizing and funding the management of all waste resulting from their products and packaging; control and monitoring system of the producer responsibility principle	
Main audit questions and corresponding criteria	Audit questions:	Criteria:
	1. Is the state in possession of reliable information about the products and packaging supplied to the market, and the management of resulting waste?	The data on the products and packaging supplied to the Internal market, as well as the management of resulting waste are reliable
	2. Do producers and importers succeed in organising and funding the management of all waste resulting from their products and packaging?	Producers and importers organise and fund the processing of all products and packaging waste according the law
	3. Are the controls and monitoring of the producer responsibility principle sufficient?	Control and monitoring system of the application of the producer responsibility principle are in place
What were the data sources and how was data analysed?	<p>The main audit sources were: legal acts, data from auditee and other related institutions like regional departments responsible for environmental control, data from various organizations which unites producers and importers, utilities, waste managers, also information from experts working on waste manager issues.</p> <p>The data were analysed using conversion, analytical methods, data collection methods, poll, etc.</p>	
Conclusions and main recommendations	<p>Conclusions:</p> <p>The current waste management system fails to ensure the effective implementation of the producer responsibility principle, because:</p> <ol style="list-style-type: none"> 1. Producers and importers are provided with the opportunity to neglect their duties, to process only some product and packaging waste, which they are obligated to process, and to avoid paying environmental taxes, which leaves the management of unprocessed waste in the hands of the state, and forces residents to pay extra for the management of product and packaging waste; 	

	<p>2. The lack of reliable and correct data on collected and processed waste, the absence of a clear and complex mechanism for the control of waste management operators, and the failure of institutions responsible for implementing public controls to coordinate their actions and cooperate with other institutions give rise to a situation where waste management documents are issued for unlawfully processed waste.</p> <p>Recommendations to the Ministry of Environment:</p> <p>In order to ensure the management of product and packaging waste, and relieve residents from paying extra for such, the following should be implemented:</p> <ol style="list-style-type: none"> 1. Ensure that producers and importers discharge their duty to process the waste resulting from the products and packaging they supply to the internal market, and pay environmental taxes in case of failure to comply with such; 2. Develop a clear and complex mechanism for controlling waste management operators, coordinate the actions of institutions responsible for implementing public environmental protection measures, and systematically cooperate with other institutions. 					
<p>Which of the following aspects are covered in the audit and you can provide case?</p> <p>(select all that apply)</p>	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
	-	+	-	+	+	-
Challenges and risks	In this audit we faced some challenge in getting data from organizations which unites producers and importers, because organizations unite private companies.					
Link to audit report	https://www.vkontrolle.lt/audito_ataskaitos_en.aspx?tipas=15					
Other relevant information and comments	No other comments					

Specifying questions and comments

Question:

What methods did you use to collect and analyse data related with packaging waste? Can you give short comments about benefits and challenges of the methods?

Answer:

When collecting the information, we have applied methods of document review and data analysis as well and interview method.

During the audit we have communicated with all the interested parties: Ministry of Environment and its subordinate institutions, organizations uniting producers and importers, waste managers, waste manager association, regional waste management centres, municipalities.

Data were collected from different sources. Example.

We have analysed:

- Data provided by the Environmental Protection Agency on producers and importers active on the market, waste managers, quantities of products and packaging placed on the market, collected, processed and stored waste;
- Information systems of the Ministry of Environment and data accumulated in them on collected and processed waste;
- Data from the State Tax Inspectorate on the paid tax for environment pollution with products and packaging waste;
- Data from regional waste management centres on collected, processed and stored products and packaging waste, received and used funding for waste management;
- Information from Regional environment departments on the checks of producers and importers carried out in 2015–2016;
- Data from municipalities on derelict waste and funding for their management, etc.

Remark: During collection of data forming the basis for conclusions, it is very important to ensure that data were correct and reflected the real situation. Therefore, we have collected data from a number of different sources. Having compared the data, we have established that the final data are not correct and that there is a lack of cooperation between responsible institutions.

Question:

SAI Lithuania had difficulties with getting data from packaging waste organizations (which are formed by private companies). How did you overcome of this problem? Can you give recommendation to other SAI-s who can experience similar problem?

Answer:

Producers and importers are private entities that do not have an obligation to provide data for the supreme audit institution. In order to assess the situation accurately, we have had interviews with organisations uniting producers and importers, we have collected data from the state institutions, websites, municipalities responsible for waste management, and other sources.

Remark: It is advisable, in the beginning of the audit to assess risks concerning the difficulty in obtaining the data from private entities and to look for alternative data sources or to change the audit questions in such a way that it would be possible to analyse them comprehensively without using the data from private entities.