

### Waste Audit Case Collection Form

Name of SAI	<b>Moroccan Court of Accounts Regional Court of Casablanca</b>	
Title of audit	Management of the public service for the disposal of solid waste (case of the public dump relating to the city of Casablanca)	
Publishing year	2014	
What risks/policy areas did the audit approach?	<ul style="list-style-type: none"> <li>▪ Coherence level of strategic management of the public service of solid waste management with the legal guidelines and national policies;</li> <li>▪ Level of economic viability of the public solid waste management service;</li> <li>▪ Assessment of the financial balance of the delegated management contract of the public waste dump;</li> <li>▪ Technical, environmental and economic performance level of the management of the public landfill.</li> </ul>	
Main audit questions and corresponding criteria	<b>Audit questions:</b>	<b>Criteria:</b>
	1. Are the strategic choices and public landfill management in line with legal directives and national policies?	<ul style="list-style-type: none"> <li>✓ law on waste management;</li> <li>✓ Landfill Management Decree;</li> <li>✓ waste classification decree</li> <li>✓ national plan for household waste management</li> </ul>
	2. Is the financial balance of the delegated management contract for the landfill observed?	<ul style="list-style-type: none"> <li>✓ Delegated Management Act;</li> <li>✓ The delegated management contract;</li> <li>✓ Business plans and financial statements of delegated management;</li> <li>✓ Comparative analysis and benchmarking with other management of public landfills</li> </ul>
	3. Is the level of technical, environmental, managerial and economic performance satisfactory?	<ul style="list-style-type: none"> <li>✓ Landfill Management Decree;</li> <li>✓ Contract of delegated management</li> </ul>
What were the data sources and how was data analysed?	Data sources	<ul style="list-style-type: none"> <li>• financial statements;</li> <li>• Investment realization reports;</li> <li>• Database on waste sent to landfill;</li> <li>• Purchase invoices for machinery and other equipments;</li> <li>• Minutes of the general assembly of shareholders;</li> <li>• Reports of external auditors;</li> <li>• Reports of the delegated management monitoring structure;</li> <li>• Minutes of the communal council of the city of Casablanca;</li> <li>• Activity reports;</li> <li>• Etc....</li> </ul>
	means of data collection	<ul style="list-style-type: none"> <li>• Interviews;</li> <li>• Request for documents;</li> <li>• Consultation and extraction in the database;</li> <li>• Direct observation.</li> </ul>
	Means of data analysis	<ul style="list-style-type: none"> <li>• Comparative analysis;</li> <li>• cost / benefit analysis;</li> <li>• Analysis and interpretation of documents;</li> <li>• Interview analysis</li> </ul>

Conclusions and main recommendations	Main conclusions		<ul style="list-style-type: none"> <li>▪ Insufficient application of legal guidelines and non-achievement of strategic objectives;</li> <li>▪ Non-sustainability of the solid waste management system;</li> <li>▪ The delegated management contract is unbalanced in favour of the delegate;</li> <li>▪ Non-respect of technical and environmental standards</li> </ul>			
	Main recommendations		<ul style="list-style-type: none"> <li>▪ Take the necessary measures for the adoption of a normative framework of waste management and ensure the elaboration of the rules and methods of pre-collection and selective collection;</li> <li>▪ Ensure the integration of the waste management and landfill operations component in urban development documents;</li> <li>▪ Ensure that the financial balance of the contract is respected, by respecting the contractual commitments of the delegate, particularly in terms of the realization and remuneration of investments;</li> <li>▪ Ensure that the remunerations of the delegate and the household waste collection companies are calculated on the basis of the quantities actually landfilled;</li> <li>▪ Ensure the establishment and well-running of collection, drainage and treatment systems of leachate and biogas, in order to mitigating environmental impact due to the landfill;</li> <li>▪ Establish the multiannual monitoring program for the quality of groundwater and surface water, as provided in the delegated management contract.</li> </ul>			
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
		✓		✓	✓	
Challenges and risks	<ul style="list-style-type: none"> <li>▪ No development of the controlled landfill;</li> <li>▪ Environmental disaster;</li> <li>▪ Birth of conflicts during the delegated management and risks of disruption or stoppage of service</li> </ul>					
Link to audit report						
Other relevant information and comments						