

Waste Audit Case Collection Form

Name of SAI	The Netherlands Court of Audit	
Title of audit	Reducing the use of plastics	
Publishing year	2019	
What risks/policy areas did the audit approach?	Recycling, re-use and reducing the use of plastics within the context of recycling objectives and the long-term ambition to bring about a circular economy	
Main audit questions and corresponding criteria	Audit questions:	Criteria:
	1. Which parties are involved in this field? (processing, prevention, recycling/re-use, monitoring and enforcement)	<i>None, descriptive question</i>
	2. What are the responsibilities of the parties involved?	<i>Responsibilities are known to all parties and in line with regulation and policy</i>
	3. How does the Dutch Government seek to achieve its objectives and which instruments are used?	<i>Objectives are SMART and instruments are effective</i>
	4. How are the results monitored and evaluated? How is/can this information be used to adjust policy?	<i>Consistent monitoring and SMARTC objectives</i>
	5. What are the costs of plastics policy for different branches of government?	<i>Insightful financial information</i>
	6. How are the costs divided between prevention policy, recycling and re-use?	<i>Insightful financial information</i>
	7. How is the Dutch parliament informed about the policy (results)?	<i>Relevant reports are available for parliament</i>
What were the data sources and how was data analysed?	Interviews, policy documents, reports and financial information. The data were analysed with standard techniques.	
Conclusions and main recommendations	Apart from promoting the recycling of plastic packaging, the Dutch government also needs to make plans to reduce the production and use of other forms of plastic. This is the only way of achieving the objective of a fully circular economy (i.e. an economy in which no new plastics are produced) by the year 2050. The Minister of Infrastructure and Water Management is	

	<p>already firmly on course to achieving her aim of recycling 52% of plastic packaging by 2022. However, if the government is to achieve its aim of creating a fully circular economy by 2050, not only will it have to ensure that much less plastic ends up in incinerators, it will also have to extend its recycling policy to other plastics. Simply reducing the volume of plastic packaging is not going to be enough to attain this objective. The situation today is that around 60% of all plastics end up in incinerators and only 15% is reused. With a view to raising the latter percentage, the Netherlands Court of Audit has recommended that the Minister of Infrastructure and Water Management should extend the policy to all plastics rather than concentrating on packaging alone. The audit report suggests that she could also try and ensure that less new plastic is produced and used, as this would be an even more effective means of achieving a circular economy.</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		
<p>Challenges and risks</p>						
<p>Link to audit report</p>	<p>https://english.rekenkamer.nl/publications/reports/2019/05/15/reducing-the-use-of-plastics</p>					