



# JOINT REPORT

on Results of the  
International Audit on  
Waste Management  
and Utilization

2020

*VI Meeting of the EUROSAI Working  
Group on the Audit of Funds Allocated  
to Disasters and Catastrophes  
Accounting Chamber of Ukraine*



**The Accounting Chamber**  
Supreme Audit Institution of Ukraine

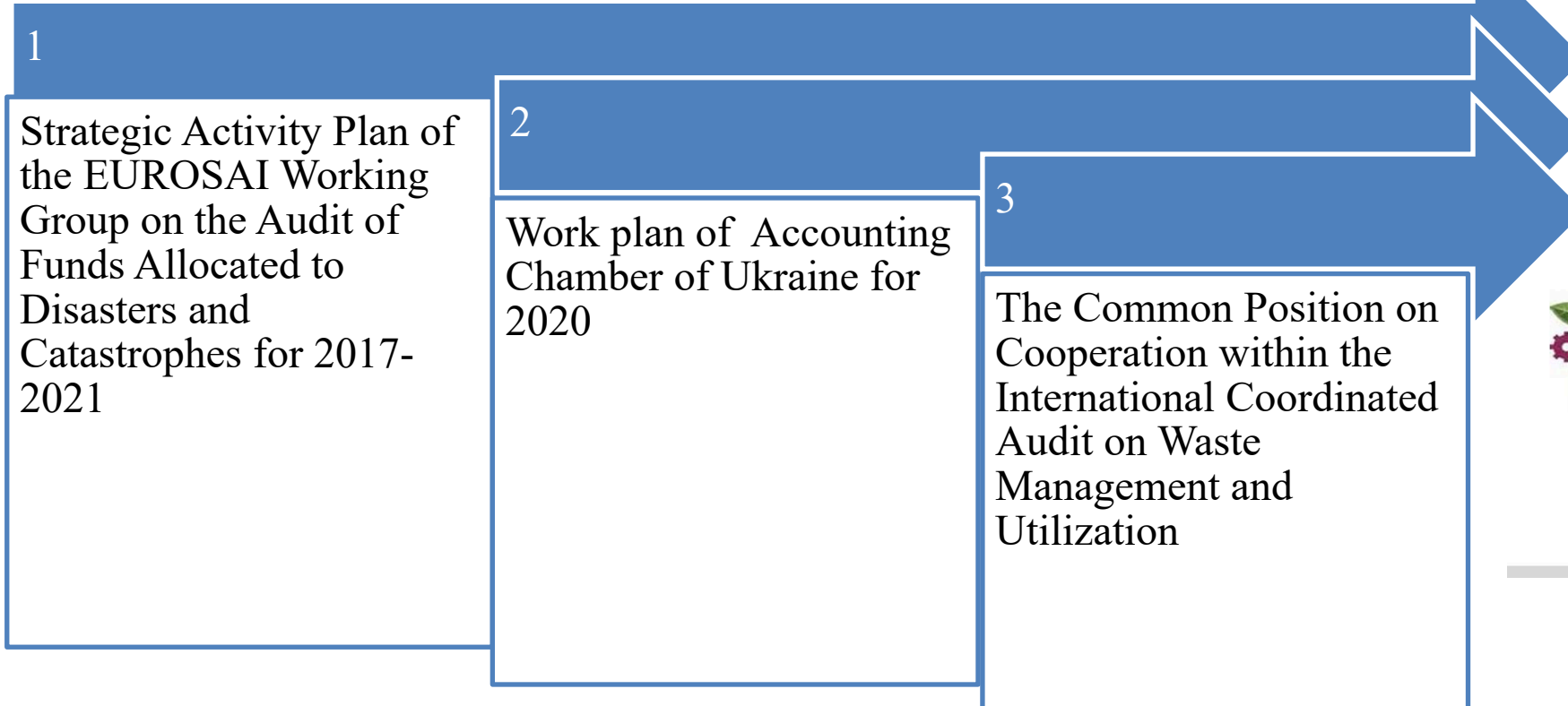


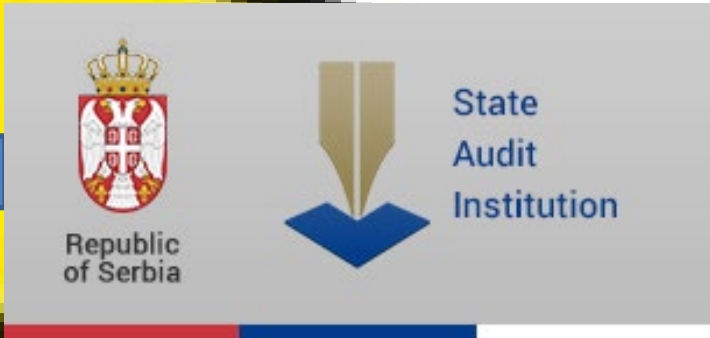
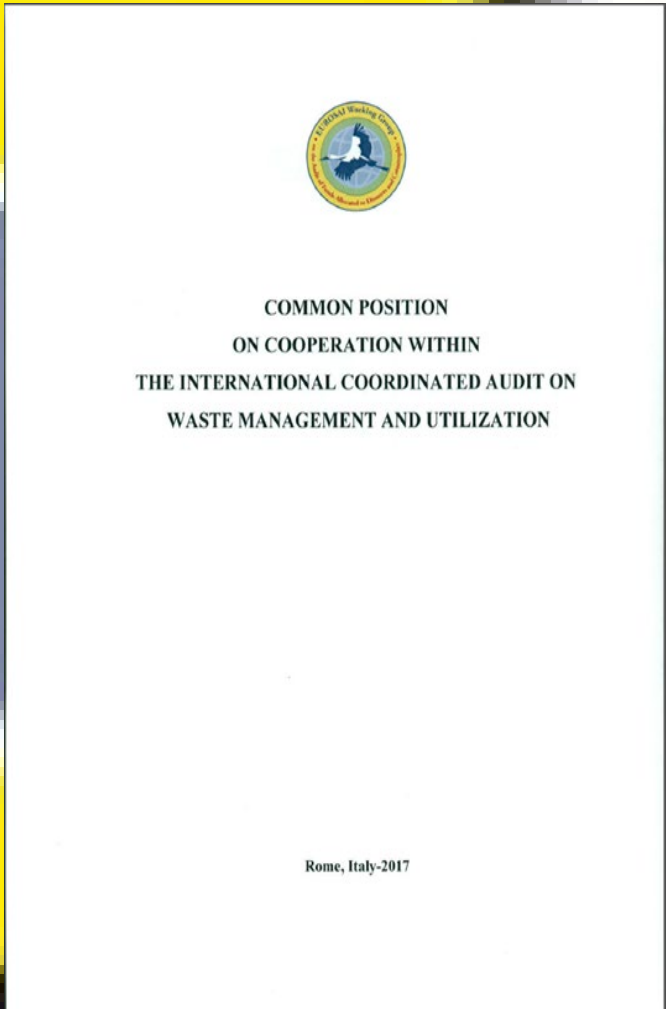
# EUROSAI

Working Group on the Audit of Funds  
Allocated to Disasters and Catastrophes



# The international audit was conducted in accordance with





# The relevance of audit



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Inappropriate waste management poses a threat to the environment and human life and health. It is also the cause of environmental and man-made disasters, including fires and ecosystem pollution.



*If you do not ensure the rational handling and disposal of waste, our planet will turn into one huge garbage bin ...*



COMMON POSITION  
ON COOPERATION WITHIN  
THE INTERNATIONAL COORDINATED AUDIT ON  
WASTE MANAGEMENT AND UTILIZATION

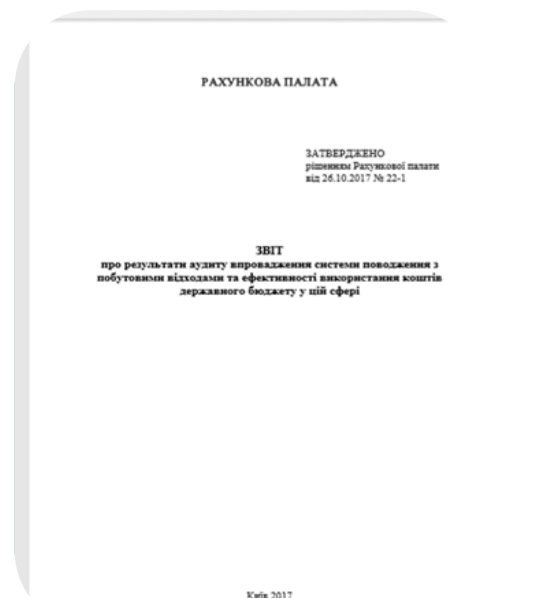
Rome, Italy-2017

# Cooperation between SAIs

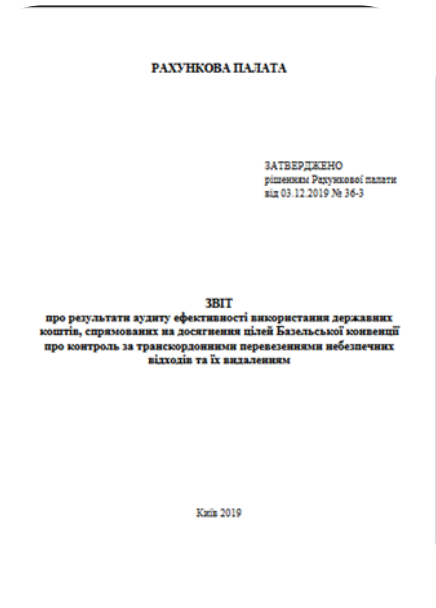




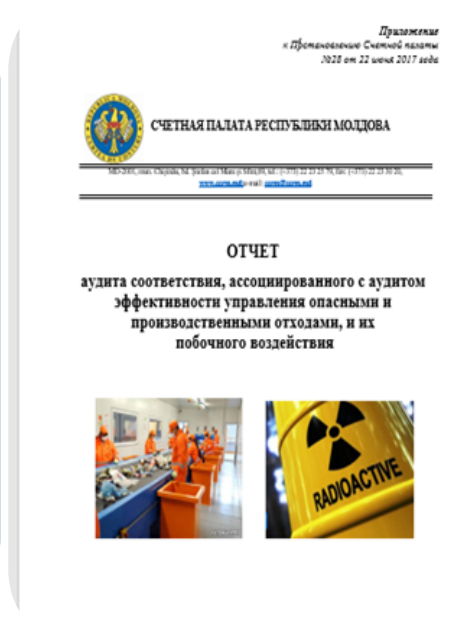
**The aim of national audits** was to assess the state and effectiveness of the waste management system in countries of SAIs— participants of the international audit.



Audit of Household Waste Management System Implementation and the Effectiveness of State Budget Fund Utilization for this Area.



Performance Audit on Public Funds Aimed at Achieving the Objectives of the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal.



Compliance Audit Associated with the Performance Audit on Hazardous and Industrial Waste Management and Their Side Effects.



Performance Audit «Management of Industrial Waste»



*Recognizing the importance of the problem of handling waste and its disposal, Realizing the importance of the problem of waste management and disposal, the AUDIT PARTICIPANTS came to the following joint conclusions:*

1. The governments of the country are taking measures to reduce and remove waste. However, such measures do not completely solve the problems of waste management. Existing systems of environmental and technological safety of the population in countries need to increase their effectiveness..

2. National regulations on waste management are incomplete and uncoordinated. National legislation remains irreducible in full compliance with the provisions of European Union legislation and standards.

3. The activities of authorities in the field of waste management are not sufficiently effective and coordinated. As a result, the state environmental control is not effective enough, and therefore there are high risks of non-compliance by individuals and legal entities with the requirements of legislation in the field of waste management

4. The ability of countries to solve existing problems in the field of waste management, in particular in ensuring the complete collection of household waste, its maximum processing and reducing the amount of buried in landfills and rubbish dumps, is not sufficient..

5. There are no corresponding to international standards capacities for the processing, treatment and disposal of hazardous industrial and other wastes in countries, which does not contribute to the creation of an integrated waste management system.



80-95% which are generated annually on the territories of the countries, remained at locations where the waste was produced or disposed of on landfills and rubbish dumps

3-10% transferred to the procurement points of secondary raw materials for further treatment



# Consequently ↓

**Landfills and rubbish dumps occupy significant territories, therefore, are risks of negative impact on the environment and human activity.**

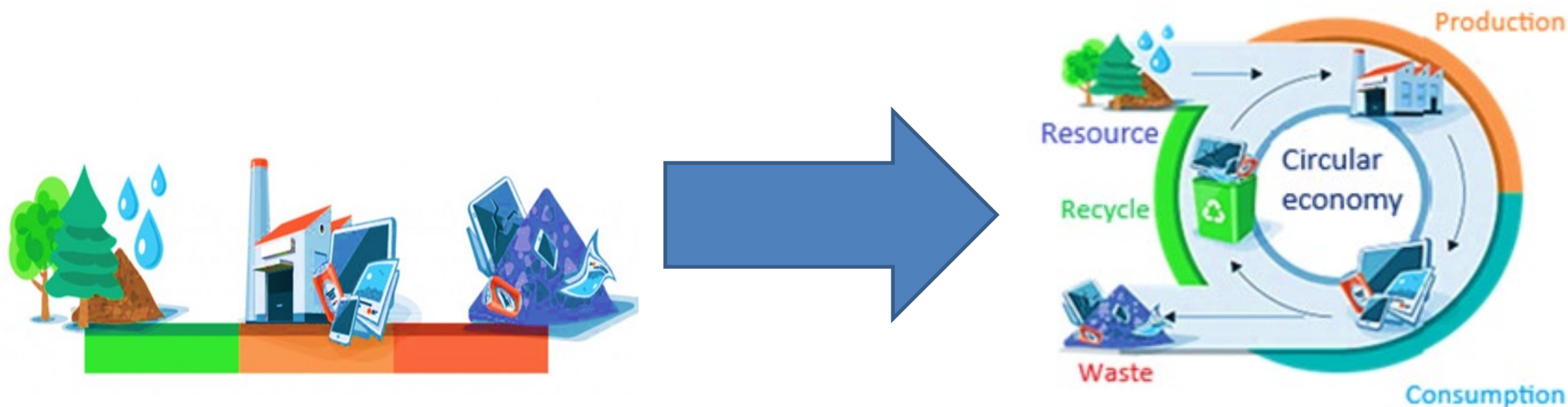
**There are also high risks of emergencies associated with improper waste management and further incurring additional costs for their elimination**

**The social tensions in society are also growing, as are the concerns of neighboring countries over the transboundary movement of waste**





*The results of the cooperative audit indicate the need to strengthen the governments' efforts to move from the existing **linear economy to a circular** based on the maximum processing of waste generated in the territories of countries as well as the creation of an integrated waste management system in accordance with the EU waste management hierarchy **in order to reduce the negative impact on the environment, public health and prevent the occurrence of environmental and man-made disasters.***



## The SAIs-audit participants recommend to their governments

To strengthen coordination, interaction and responsibility of state authorities in matters of waste management, as well as monitoring the effective implementation of its functions.

To alignment of national regulations in the field of waste management with the requirements of international law, in particular, certain Association Agreements with EU countries.

3. To strengthen the role of state environmental control, including in the field of waste management.



4. To increase citizens and entities awareness with requirements of waste management legislation. Increasing responsibility for non-compliance with this legislation by amending administrative and criminal law. Take into account the costs that must be incurred to eliminate the consequences of pollution and restore the environment when determining the losses caused to the environment by various types of waste.

5. To implement a system of extended producer responsibility: on the principle of «**polluter pays**»

6. To implement a packaging waste collection and return system.

A ban on the use of disposable plastic tableware and limit the use of plastic packaging.

7. To implement the latest environmental and low-waste production technologies and economic mechanisms for stimulating business entities up to:

- reduction of harmful emissions and production wastes;
- creation of facilities for processing, treatment and disposal of hazardous, industrial and other wastes that meet international standards.

# *Expected Result.*

*Improving waste  
management,*



*improving the  
public health, the protection of  
environment  
and disasters prevention.*



# THANK YOU FOR ATTENTION!



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