



Transboundary movement of waste in the light of the Basel Convention provisions

IMPLEMENTATION OF RECOMMENDATIONS

SUPREME AUDIT OFFICE OF THE
SLOVAK REPUBLIC

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Basic info:

- Audit carried out in 2019, partially in 2020
- International audit, cooperation between SAIs of Poland, Ukraine and Slovakia

Main objective:

Assess the scope of compliance with the provisions of the Basel Convention. Examine the implementation of EU regulation 1013/2006 (Poland, Slovakia) i.e. whether the implementation of rules and tasks was correctly carried out and whether proper functioning of the system of the transboundary movement of waste has been ensured

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Key audit areas:

- The correctness of the activities of the bodies that are authorized to control the procedures applied in the cross-border movement of waste
- The correctness of the activities of state environmental protection authorities
- The correctness of the activities of state authorities, especially border and customs services
- The efficiency of the activities performed by the competent authorities within the process of cross-border transport of waste
- The effectiveness of the system for managing the cross-border movement of waste in the Slovak Republic

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Auditees (Slovakia):

Based on the audit objective and scope, specific auditees were defined:

- Ministry of Environment of the Slovak Republic – authorization body
- Slovak Environmental Inspectorate – institution responsible for monitoring and inspection
- Financial Directorate of the Slovak republic – in charge of the customs and border services

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Criteria and approach:

- Normative, legal acts, represented by the national and European legislation
- Expected state, that reflected on what was to be achieved or what was expected with regard to generally recognized principles and standards

Due to its complexity, the audit was carried out by a combination of approaches:

- System-oriented approach, where the functioning and settings of the system were checked in terms of the ability to fulfill the set goals
- Results-oriented approach was applied, where the outputs of the competent authorities were evaluated in relation to the set tasks they were supposed to fulfill, as well as the goals and objectives

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Audit findings:

- Ministry of Environment, as authorization body did not have accurate, complete and reliable information about the planned and implemented transport to Ukraine
- The information on the actual waste shipments did not correspond to the data that was given in the documentation submitted. The auditors found the transports with a higher weight than was announced in advance. Transports carried out with a significantly lower weight than declared were also identified
- Control procedures made it possible to transport waste without mandatory documentation. The route was not "recognized" by the carrier as waste transportation and the shipment was considered as goods
- The carrier did not submit the mandatory documentation to the customs office in Slovakia, which was the "last control spot" before leaving the European Union. The customs authorities did not even request it, as the shipment was not identified as waste based on the submitted documentation

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Audit findings:

- The auditors stated that Slovakia did not ensure the control of all types of waste going from and to the European Union
- The insufficient cooperation and coordination of activities and the lack of exchange of information between relevant bodies caused the import of waste through a border crossing that was not notified to the European Commission as a border crossing for the transport of waste, which was against European rules
- The Slovak Environmental Inspection did not carry out its activities on the cross-border movement of waste on the border with Ukraine. The customs authorities did not require its cooperation in most cases. According to the auditors, activities were not carried out with an emphasis on maximum efficiency, which also had a negative impact on the overall effectiveness of the waste management system

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Audit findings:

- The Ministry was not informed about all intended shipments. There were **19 transports**, for which the Ministry did not have any relevant documentation available.
- **88 cases** in which the Ministry was notified of waste transportation, but after it was carried out, documentation on the acceptance of waste by the facility was not delivered. Documents proving waste recovery were not delivered in **65 cases**.
- **36 cases** in which the planned transport of waste was notified to the Ministry, but according to data from the customs authorities, was not carried out. However, the Ministry did not have information about the cancellation of the transport.

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Audit findings:

- The auditors identified shipments in which waste was transported in a higher weight than was declared. Eight cases were identified in which the shipment of waste with a weight of more **than 51 tons** was reported (for eight cases combined), while the real weight of the shipments was more **than 57 tons**
- **10 shipments** with significantly lower weight than previously declared were identified. Transports with a weight volume of **73 tons** were reported, while according to records, the actual weight of the carried out transports was only almost **43 tons**. Despite the mentioned differences in weight, the documentation confirmed the receipt of the waste in declared, not actual weight

It was not possible to determine exactly whether all the waste actually left the territory of the European Union or whether it remained on its territory and was removed or processed in violation of the granted consents and regulation.

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Audit recommendations:

To the Ministry of the Environment:

- a) Perform assessments of accuracy, reliability and completeness of data on a selected sample of data
- b) Discrepancies, problematic areas communicate with the relevant authorities of export and import
- c) Intensify cooperation with the Financial Directorate of the Slovak Republic in the area of information and methodology

To the Slovak Environmental Inspection:

- a) Initiate meetings and strengthen cooperation at the level of police and customs authorities for the purpose of exchanging information and possible access to information, as well as their subsequent use in assessing risks essential for the creation of a plan for the control of cross-border movement of waste for the coming period

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Audit recommendations:

To the Financial Directorate of the Slovak Republic:

- a) Amend the regulation of the Financial Administration of the Slovak Republic
- b) Analyze the cross-border movement of waste at the border with Ukraine from the risk point of view and the probability of violation of the established conditions
- c) Ensure functional material equipment of border crossings
- d) Until the border crossing is equipped with functional weighing equipment, reevaluate the justification for its designation as a border crossing for the movement of waste

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Audit „measures“:

- **Seven measures** in total as a result of the audit, e.g. send a request to the Ministry of the Environment to update the border crossings as special customs offices for the entry and exit of waste from/to the EU as well as update related internal regulations
- Administrative assessment of measures fulfillment, based on received information. From the total of seven measures, four were assessed as fulfilled and two of them as not evaluated (or assessed) due to various circumstances
- The recommendations were not assessed as this wasn't part of post audit activities. For such situation, we perform follow up audit, which probably will be the case in foreseeable future



Thank you for your attention

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