



Islamic Republic of IRAN's Training Course:

Waste Management Auditing

**Based on INTOSAI Working Group on
Environmental Auditing Handbook:
Towards Auditing Waste Management**

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Main Topics

- **Determining focus for waste audits**
- **Audits of waste management**
- **Preparing waste management audit report**
- **Guidelines for planning of waste management audit**
- **Reviewing some best practices**
- **Workshop**

Preparing waste management Audit Report

- Objectives:

To thoroughly familiarize participants with Audit Report Elements as:

- ☐ Introduction
- ☐ Importance of subject
- ☐ The audit objectives
- ☐ Some measures that used in preparing report
- ☐ Audit scope
- ☐ Methodology
- ☐ Audit procedures and focus point
- ☐ Audit findings
- ☐ Audit recommendations

Preparing waste management Audit Report

Sample of complete waste management audit report by using the SAI Iran experience.

This sample report is prepared by using the reporting framework recommended by INTOSAI that is localized by Iran's circumstances.

Preparing waste management Audit Report

A. Introduction:

Nearly two decades after the Islamic Revolution and the growth of large cities and industrial development, wastes as the most stable and most troubled contaminants were considered by legislators and environmental authorities.

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Therefore, in accordance with the 50th Article of the constitution which prohibits irreversible destruction of the environment, and in order to manage wastes and protect the environment from their harmful effects and improve the living conditions and prevent diseases outbreaks due to lack of sanitary waste disposal, the Parliament ratified the Waste management Act.

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This law has classified wastes into 5 categories as follows:

- 1. Ordinary waste (Solid or non- hazardous waste)**
- 2. Medical waste (hospital) - Hazardous waste**
- 3. Special waste – (Hazardous waste)**
- 4. Agricultural waste**
- 5. Industrial waste**

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B. Importance of subject:

The following subjects are the major causes of the importance of waste management audit:

- ❖ Attention to human health
- ❖ Attention to preserving the environment for future generations and the pursuit of sustainable development.

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- ❖ **Limitations in Mineral and natural resources.**
- ❖ **It is possible to supply a portion of the energy required through recycling process.**
- ❖ **The wealth that hidden in waste**



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C. The audit objectives:

- **Ensure that required legal means and sufficient guarantee for wastes management are provided.**
- **Ensure that the performance of executive agencies concerned comply with waste management Act and relevant regulations.**
- **Ensure proper spending of the funds allocated in line with the waste management act and the relevant implementing regulations.**

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D. Some measures that used in preparing report:

- ☐ **Quality standards and the standards for the safety of products and recycled materials ..**
- ☐ **Instructions on how to calculate the cost of solid waste management services ..**
- ☐ **Environmental standards for landfills.**

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E. Audit scope:

Considering that 2013 was the first year waste management audit was implemented, audit scope covers 3 provinces during the years 2012 till 2013.

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F. Methodology:

Supreme Audit Institutions can detect problems in systems, procedures and regulations and reflect them adequately in order to assist the government achieve environmental goals.

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SAI Iran implements environmental audits, in order to help agencies concerned including Environmental Protection Agency and other related organizations to recognize problems in mechanisms, procedures and policies of waste management system and offering recommendations to correcting and improving the situation and finally, reporting results to the parliament.

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G. Audit procedures and focus point:

Necessary steps to identify the problem:

A - Firstly, understanding the nature of the subject: we attempt to understand regulations, rules, guidelines, standards, and mechanisms governing waste management system.

B - Secondly, recognizing potential red flags: in this stage signs of problem are detected.

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C- Thirdly, identifying causes of the problem:
Such as lack of guidelines and standards for dealing with waste, lack of proper interaction between systems and organizations responsible for waste management.

D-finally, offering solutions to deal with problems:
At this stage recommendation to deal with the Problematic factors is presented.

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H. Audit findings:

1. **National Standards Organization** in cooperation with the Ministry of Health and other relevant agencies has provided the standards for the safety and quality of products and recycled materials and in this regard, twenty-two national standards on recycling and recycled products have been developed that are available on the mentioned organization's URL.

2. Interior Ministry in line with Article 6 of solid waste management has held various training workshops and courses on Solid Waste Management Act for villagers and village administrations and numerous measures has been taken to promote the culture of citizenship with an emphasis on waste management at the national level including:

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3- Environmental Protection Agency has been notified the instruction on how to determine the cost of rural waste management services to all provinces.

4- Municipalities Organization, proposes required fund offers in the annual budget every year and given the amount allocated to the organization and within the framework of exchanged agreements, interest and charges on loans taken for ordinary waste recycling projects are paid.

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I) Audit recommendations:

1- Constant Follow-up by related officials in order to hold Waste Steering Committee meetings in province and implement approvals of the workgroup and take necessary measures to resolve problems arising from different perceptions within some provisions of the Waste Management Act and its Regulations.

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2- Allocating funds, equipment, manpower etc. to the relevant agencies to support waste management projects.

3- Taking appropriate measures to supply suitable place for landfill (as a short-term solution) and establishing an Incineration and composting project.

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- 4- Developing guidelines to all executive agencies for proper implementation of solid waste management act.**
- 5- The Ministry of Health should introduce standards for medical wastes disposal so that health centers can select best practices based on the standards.**
- 6- Industrial and especial waste management in power plants is necessary and important.**

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7- Networks for transporting oil and petroleum products are very important for waste management and preventing water and soil pollution. So in order to avoid any leakage or pipeline burst and environmental pollution, equipping them with continuous monitoring system is recommended.

8- Source separation, requires strengthening infrastructures such as separated waste collection system, high participation of private sector, establishing separated waste processing and recycling units and so on. Funding such projects mentioned above is recommended.

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9- Culture-making is a critical and time consuming process in implementing source separation is directly related to culture and cooperation among agencies concerned (TV, universities, scientific and research centers, schools, mosques and etc.). Educating the public and culture-making should be given due consideration.

10- Provincial Medical Council must require infectious waste producers to enter into contracts with agents to collect and immunize infectious waste before using them.

- Related Questions:

1- Please name the elements of a standard waste management Audit Report.

2- Please name your proposal audit objectives in waste management Audit Report.

Guidelines for planning of waste management audit

- Objectives:

To thoroughly familiarize participants with the important topics considered in planning of waste management audit as below:

- ☐ Topic 1 – Existence of waste policy
- ☐ Topic 2 – Compliance with national environmental policy
- ☐ Topic 3 – Risk management
- ☐ Topic 4 – Quality of the implementation process
- ☐ Topic 5 – Performance of the system
- ☐ Topic 6 – Compliance with national law
- ☐ Topic 7 – Compliance with international obligations
- ☐ Topic 8 – Monitoring
- ☐ Topic 9 – Effects of other government activities

Guidelines for planning of waste management audit

To facilitate the planning of waste management audit, it may be useful to see how other SAIs have approached the field

In a the following slides, there will be presented a set of hints of audits that reveal the most pressing problems related to waste management that have confronted a number of SAIs.

Guidelines for planning of waste management audit

Topic 1 – Existence of waste policy

- **Existence of a national waste policy is a prerequisite to any SAI's examination of waste management,**
- **Without such a policy the SAI lacks a foundation for an audit.**
- **Some international conventions oblige national governments to take measures that may necessitate the formulation of some sort of national policy.**

Guidelines for planning of waste management audit

Topic 2 – Compliance with national environmental policy

- **The parliament or equivalent legislative body decides on a policy.**
- **Fulfilling this obligation is a focal issue for many countries' SAIs.**
- **The evaluation of compliance also implies the analysis of consistency among the different laws and regulations.**
- **The absence of legislation may need to be reported.**

Guidelines for planning of waste management audit

Topic 3 – Risk management

- **The environmental and health risks posed by waste may be used as a point of departure for an audit.**
- **In general, risk can be defined as the probability and consequences of an unwanted incident.**

Guidelines for planning of waste management audit

Topic 4 – Quality of the implementation process

Time and resources should be well spent and the goals that underlie the initiative or action should be accomplished.

- **One obvious goal for a waste management initiative is the implementation of existing legislation.**
- **Before the establishment of a waste disposal activity that may have a negative impact on the environment, an impact assessment should be conducted.**

Guidelines for planning of waste management audit

Topic 5 – Performance of the system

A focus on the performance of the system also implies the scrutiny of whether the responsible agencies possess the necessary instruments for meeting their obligations and whether these are the most effective and efficient means of so doing.

Within waste management there may be programmes or actions that are one of a kind.

Guidelines for planning of waste management audit

Topic 6 – Compliance with national law

- **When dealing with environmental issues, the focus is usually on compliance with laws and regulations specific to this domain.**
- **SAIs that do not have a mandate for performance auditing often use compliance with legislation and general quality requirements as a justification for environmental auditing.**

Guidelines for planning of waste management audit

Topic 7 – Compliance with international obligations

- **International agreements and conventions on waste are important instruments when it comes to preventing damage to the environment.**
- **In its most basic form, the audit of compliance with international obligations can address the issue of ensuring that the international obligations signed by a country are fully implemented in national laws and regulations.**

Guidelines for planning of waste management audit

Topic 8 – Monitoring

The term monitoring covers the activities of governments to oversee practices related to waste handling at different levels and the different instruments that governments use to ensure compliance with legislation, concessions and goals related to waste.

Guidelines for planning of waste management audit

Topic 8 – Monitoring

- ✓ **First, there is need for information. There has to be a system that provides the government with relevant, reliable, valid information about the different activities related to waste management.**
- ✓ **Secondly, monitoring implies a system of control. Inspections or the physical presence of people controlling waste sites such as installations, plants, landfills etc. are a core activity in this respect.**

Guidelines for planning of waste management audit

Topic 9 – Effects of other government activities

The SAI should perform audits to ensure that the government as a producer complies with the applicable laws and regulations relating to the minimization and disposal of waste in a way that is as efficient and economic as possible.

End.

- Related Questions:

- 1- Please present your hints of audits that reveal the most pressing problems related to waste management.**
- 2- Please name your proposal topics that may provide good starting points for waste management audit.**



For Your Attention!