



ASOSAI WGEA | Accounts Chamber of the Russian Federation

## Experience in Environmental Audit Planning with Cases and Best Practices

9<sup>th</sup> Seminar on Environmental Auditing  
9<sup>th</sup> Working Meeting of ASOSAI WGEA

## **Audit Focus**

- State programs of the Russian Federation:
  - “Environmental Protection”
  - “Natural Resources Restoration and Utilization”
  - “Forestry Development”
  - “Fishery Industry Development”, etc.
- “Ecology” National Project



# “Ecology” National Project

Federal projects contribute to the achievement of the Sustainable Development Goals

- **Biodiversity conservation and ecotourism development**



- **Integrated MSW management system**



- **Infrastructure for I-II class hazardous waste management**



- **Clean country**



- **Lake Baikal preservation**



- **Volga rehabilitation**



- **Preservation of unique water bodies**



- **Clean air**



- **Forest conservation**



- **Integrated environmental quality monitoring system**



# Audit of State Programs

## ✓ Express Assessment



Evaluation by financial resources and results

7 characteristics



Evaluation of the state program metrics

6 characteristics



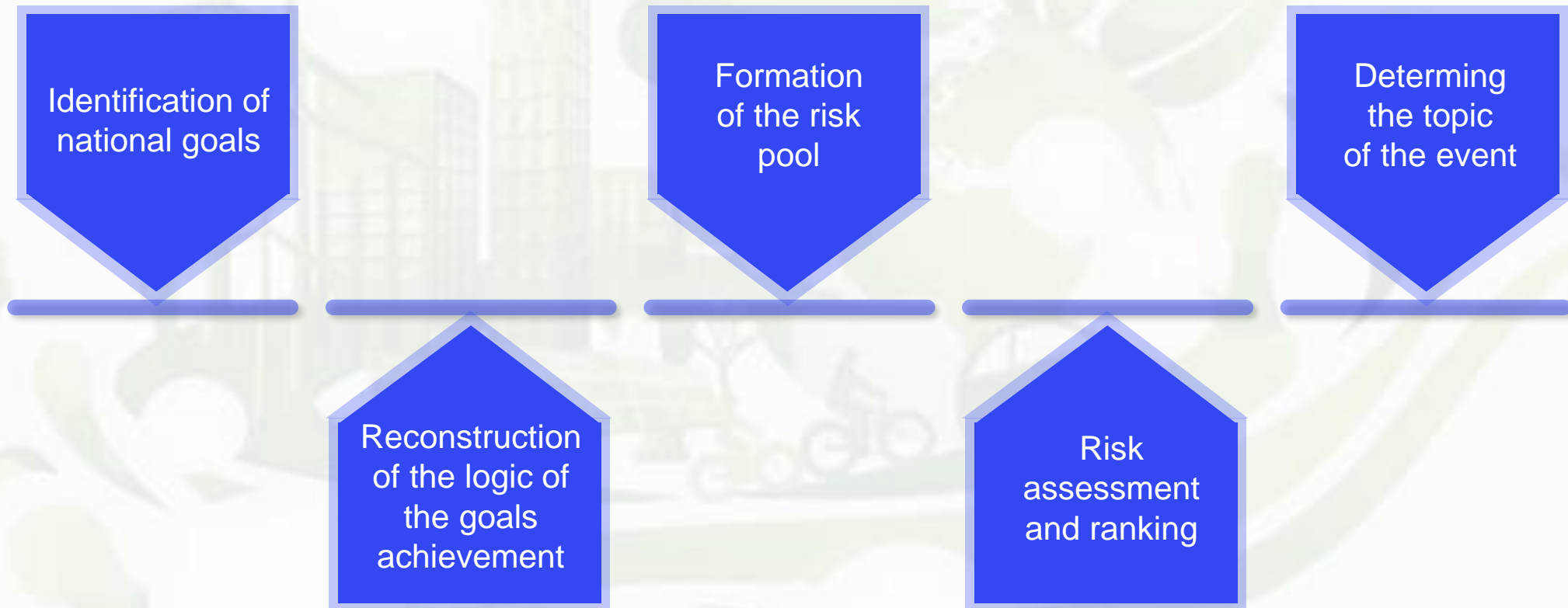
## ✓ Thematic Events



Express assessment is below average

# Audit of Environmental Protection

## Stages of medium-term planning



## Audit of Environmental Protection

### Three-year planning



**Cross-sectoral audit**  
*several divisions of the SAI are involved*

- Audit of external and internal challenges of the global energy transition, etc.



**Sectoral audit**  
*one division of the SAI is involved*

- in economics, environmental protection and other areas

## **Audit of Energy Transition Challenges**

Evaluation of the contribution of the forest fund to the regulation of the carbon balance:

- forest resource monitoring and accounting
- reforestation and afforestation
- forest fires.





## Audit of Energy Transition Challenges

Evaluation of the contribution of the forest fund to the regulation of the carbon balance:

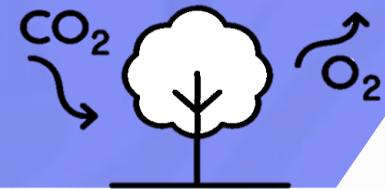
- **forest resource monitoring and accounting**
  - reforestation and afforestation
  - forest fires.



## Audit of Forest Resources Accounting

Inventory of forest  
resources  
to ensure full  
accounting

Reassessment of the  
absorption capacity  
of forests



## Audit of Energy Transition Challenges

Evaluation of the contribution of the forest fund to the regulation of the carbon balance:

- forest resource monitoring and accounting
- **reforestation and afforestation**
- forest fires.



## Audit of Reforestation

82 regions exercise the reforestation powers

CONSTITUENT ENTITY OF THE RUSSIAN FEDERATION	PLACE IN THE 2020/2019 RANKING	2020 TOTAL SCORE (MAX 55)	2019 TOTAL SCORE (MAX 45)
KHABAROVSK TERRITORY	<b>1 / 22</b>	50.5	25.5
VOLOGDA REGION	<b>2 / 3</b>	47	33.5
LENINGRAD REGION	<b>3 / 18</b>	44	27.5
...			
STAVROPOL TERRITORY	<b>80 / 14</b>	10	29
NENETS AUTONOMOUS AREA	<b>81 / 82</b>	10	0
VORONEZH REGION	<b>82 / 60</b>	9.5	15





## Audit of Reforestation

- ✓ Increased reforestation by planting seedlings with a root-balled tree system
- ✓ Obligatory agrotechnical tending

Increase in reforestation area  
by **100 thous. ha**



## Audit of Energy Transition Challenges

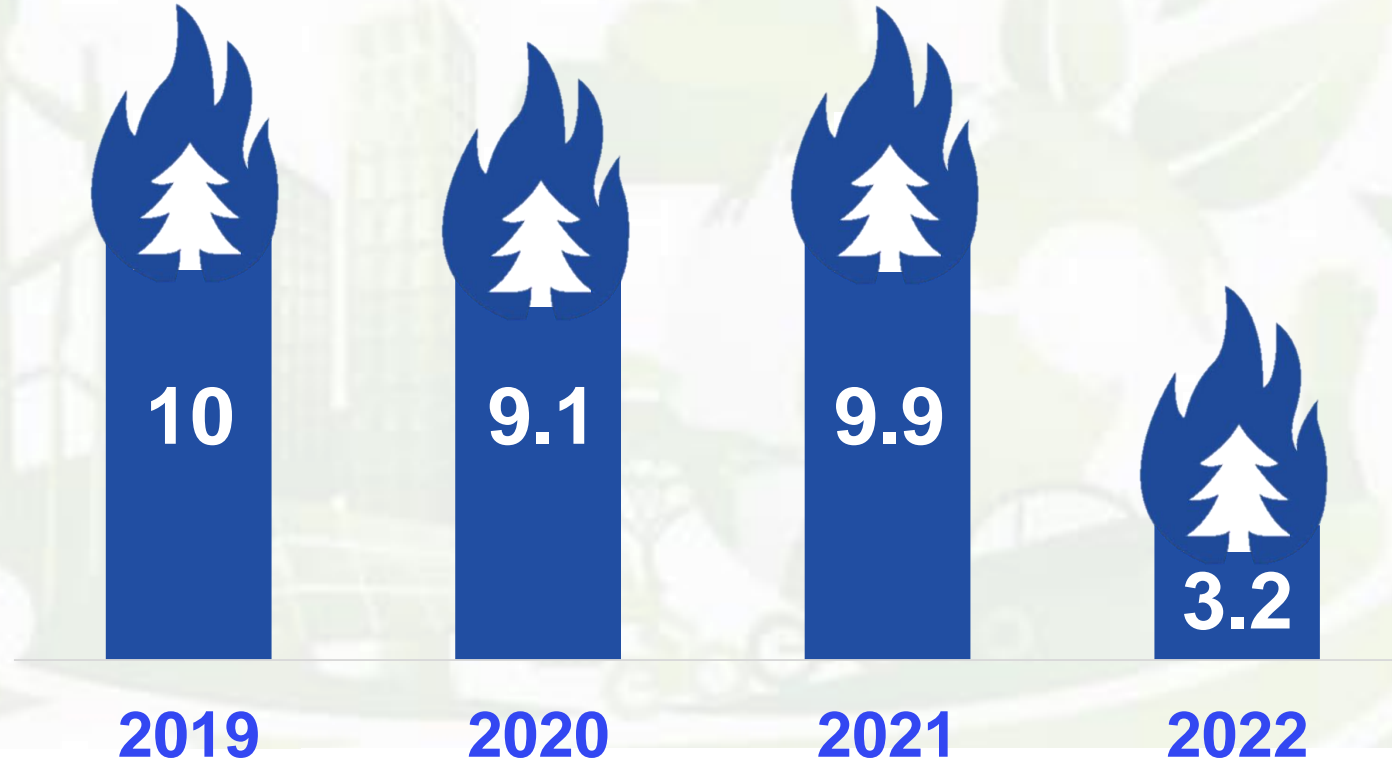
Evaluation of the contribution of the forest fund to the regulation of the carbon balance:

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- **forest fires.**



## Audit of Funds Aimed at Forest Fire Protection

Reduction in the area of forest fires (*mln ha*)





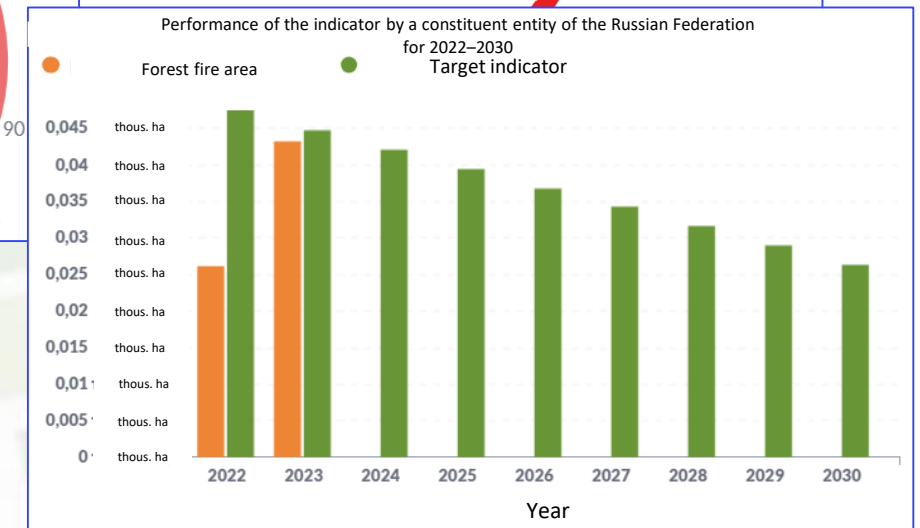
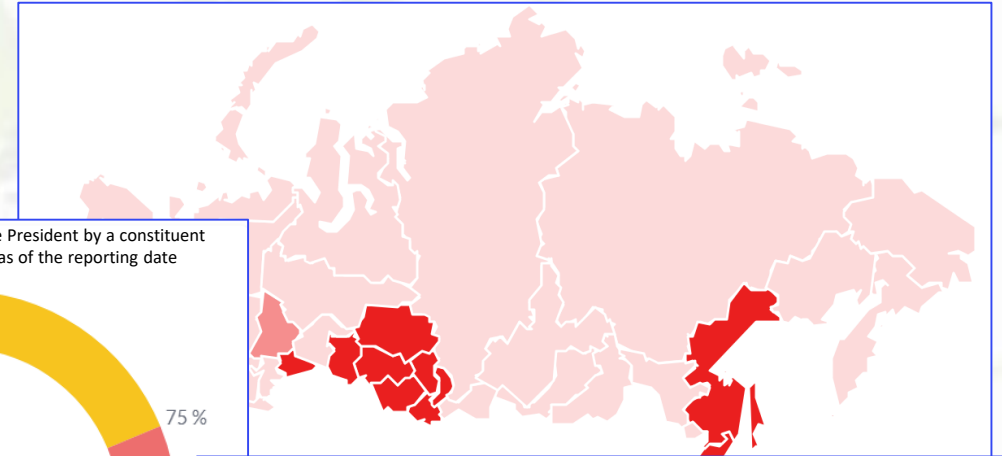
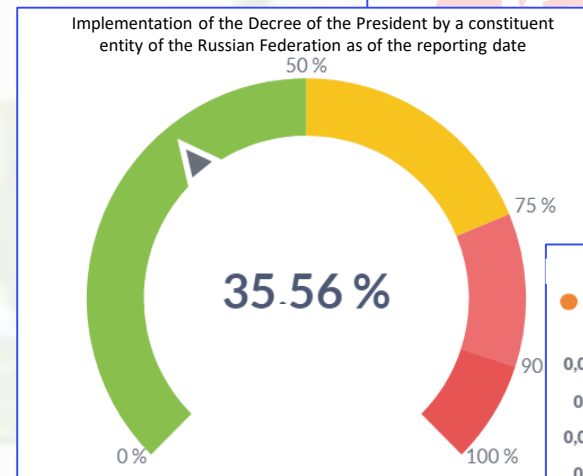


# Audit of Funds Aimed at Forest Fire Protection

## Forest Fires

data dashboard:

- ✓ monitoring of the forest fire risk
- ✓ visualization of costs of forest fire protection



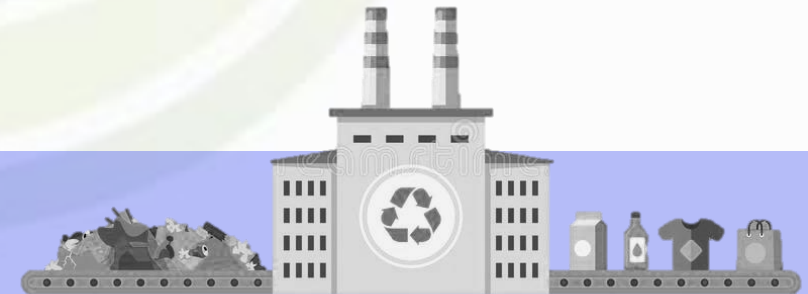
## Audit of Environmental Protection

Sectoral audit:

“Audit of the Measures to Prevent Environmental Harm and Compensate for Damage”

**Goal:** | Contribute to the prevention of environmental harm and compensation for the damage caused in full

**Stage I:** | Audit of municipal waste management and elimination of the objects of accumulated environmental harm





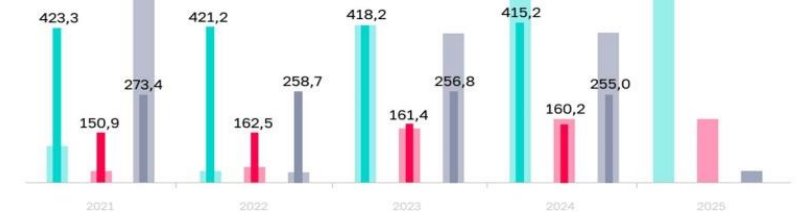
# Audit of Environmental Protection

Information panel for **monitoring the implementation of the reform in waste management:**

- ✓ Forecasting of volumes of the MSW formation
- ✓ Visualization of MSW management infrastructure facilities on the map
- ✓ Dynamics of volumes in MSW recycling and disposal, number and area of liquidated objects of accumulated environmental harm, as well as number of the population that has ceased to experience the negative impact
- ✓ regions ranking.

Balance of Quantitative Characteristics of MSW

Display the capacity of objects



Forecasted Volume of MSW Formation



## Audit of Environmental Protection

Sectoral audit:

“Audit of the Measures to Prevent Environmental Harm and Compensate for Damage”

**Goal:** | Contribute to the prevention of environmental harm and compensation for the damage caused in full

**Stage II:** | Audit of the implementation of the “polluter pays” principle





Thank you for your attention!