
*List of the audits performed by the Romanian Court of Accounts
concerning the Sustainable Development Goals (SDGs)*

No.	Audit activities/missions related to SDGs	Sustainable Development Goals (SDGs)
1.	Granting social assistance benefits for the prevention and combating of poverty, and supporting children and family in 2017	SDG 1
2.	Performance audit on water quality and management in 2015-2017	SDG 6
3.	Performance audit on the natural gas market in 2012-2016	SDG 7
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5.	Performance Audit of the use of public funds allocated in the period 2002-2016 for the construction of gyms in order to guarantee access to modern sports facilities	SDG 3
6.	Performance audit regarding the use of the funds allocated from the state budget for the acquisition and implementation / operationalization of studies, projects and information programs, acquired at MCSI level, for own activities and those destined for other institutions, as well as for monitoring their implementation at the level of the other beneficiary institutions. and from the perspective of achieving interoperability in 2007-2016	SDG 9

Audits performed by the Romanian Court of Accounts concerning the Sustainable Development Goals (SDGs)

Granting social assistance benefits for the prevention and combating of poverty, child and family support in 2017

The audit was initiated and carried out on the basis of the provisions contained in the Loan Agreement concluded between Romania and the International Bank for Reconstruction and Development, ratified by Law no. 68 of April 25, 2012, which concerns the Project on the modernization of the social assistance system in Romania.

The purpose of Romania, within the Europe 2020 strategy, was to increase the social inclusion of vulnerable groups and to reduce the number of people at risk of poverty or social exclusion by 580,000 people by 2020, an objective achieved in 2016.

Romania continued to apply policies to reduce the number of people exposed to the risk of poverty so that 2017 was the year in which the greatest progress was made from the period 2008-2017, reaching 2,074 thousand people out of this category. From the total number of people, which in 2008 was 9,114, at the end of 2017, their number decreased to 7,040 thousand people.

The scope of the audit is represented by some actions in the field of social assistance of the Ministry of Labor and Social Justice, as a specialized body of the central public administration, with the role of synthesis and coordination of the implementation of the strategy and policies of the Government, as well as of the National Agency for Payments and Social Inspection.

Performance audit on water quality and management in 2015-2017

In Romania, waters are part of the public domain of the state, and protection, enhancement and sustainable use of water resources are actions of general interest. The general objective of the audit carried out at the Ministry of Waters and Forests was the evaluation of the performance on water quality and management in the period 2015-2017, and the specific objectives aimed at analyzing the institutional capacity regarding the water management and the implementation of the water quality programs.

Following the performance audit mission, the Court found:

- the tendency to diminish the financial resources allocated to carrying out the activity of monitoring the water quality in Romania, but also those related to the laboratory materials and reagents necessary for this purpose;
- the outdated technical equipment does not allow the monitoring of all the priority hazardous substances, and the human resource existing at the level of the laboratories registers a significant

deficit, having as a consequence the lack of monitoring of some indicators, the overloading and the delay in reporting the results;

- lack of performance indicators for evaluating the efficiency of public spending on water quality;
- The State Water Inspection, which carried out the inspection and control activities in the field of water management, was not effectively functional;
- the lack of relevance of the data regarding the quantities of pollutants discharged and the fact that the revenues collected by the National Administration "Romanian Waters" (ANAR) from the specific contributions of water management are not used directly to finance the depollution of the waste water show the vulnerabilities of the water management mode;
- regarding the connection of the inhabitants to the sewerage networks and to the sewage treatment plants, in 2017, Romania failed to comply with the targets set out in the National Implementation Plan, for which, on June 7, 2018, the European Commission transmitted the Letter of introduction in Delay - Case 2018/2109, having as its object the incorrect application of Council Directive 91/271 / CEE on the treatment of urban waste water.

The Court made the following recommendations:

- ensuring the proper functioning of the "Water Inspection" compartment, the human and technological resources necessary for the functioning of the water quality laboratories within ANAR and the involvement, together with other responsible central public authorities, in completing the legal framework governing the financing and implementation of collection and treatment systems;
- prioritizing, at the level of central and local public institutions with attributions and responsibilities in the implementation of the provisions of the Directive no. 91/271 / CEE regarding the treatment of urban waste water, of clusters and necessary works, respectively the planning of the sources of financing and of the necessary works, the deadlines for implementation, based on a common institutional agreement / plan;
- analyzing and identifying measures to stimulate the population to connect to sewerage networks and treatment plants in order to increase the connection level and to provide parameters for the functioning of the waste water infrastructure;
- identifying the possibilities of ensuring the financing of the eligible projects, completing the requirements for the ineligible ones, as well as carrying out technical documentation and projects for the rest of the situations;
- setting up a commission of specialists to reanalyze the results and how to use them in the case of water quality studies;
- monitoring, at the level of the administrative-territorial units, of the obligations assumed by the collaboration agreements regarding the maintenance and operation of investments for integrated pollution control.

Performance audit on the natural gas market in 2012-2016

The objective of the audit mission was to evaluate the implementation of the Government's policies and strategies in the field of natural gas, as well as the functioning of the natural gas market from the

perspective of the economic, efficiency and effectiveness of the activities carried out by the economic operators participating in this market.

The main findings of the Court showed the following:

- although it has been more than 10 years since the approval of the Energy Strategy of Romania, until the end of 2016, most investments have not been made, some of them not yet started, and others are in the project stage;

- if during the period 2012-2015 the import of natural gas registered a significant decrease due to the decrease of the total consumption of natural gas, in 2016, the quantity of natural gas purchased from the import had an increase of about seven, this evolution being influenced so much by the decrease of the purchase prices for the quantities of imported natural gas, as well as the additional taxation of the incomes obtained by the natural gas producers from the domestic production;

-during 2014-2015, the obligation to make available to the suppliers the quantities of natural gas resulting from the production activity in order to ensure the consumption requirement for the regulated market was not respected by all the producers present on the market;

-between 2012-2016, ANRE (Romanian Energy Regulatory Authority) did not approve and monitor the investment plans of the transport operator and did not provide, through the annual public activity reports, information regarding the evaluation of those plans;

-the natural gas distribution networks had a high degree of wear of the pipes and connections, about 40% having the normal life span exceeded. Thus, as of December 31, 2016, steel pipes and connections with a normal life span exceeded (over 18 years) represented 57% of the total.

The Court of Accounts has made a number of recommendations, of which we mention:

- "*Natural gas production in Romania*": monitoring the activity of natural gas producers in order to identify those that do not comply with the regulations issued by ANRE, as well as the elaboration of regulations specific to the field;
- "*Natural gas consumption in Romania*": carrying out an analysis on the quantities of natural gas used by the natural gas producers, holders of oil agreements, for the production of electricity in their own power plants, in order to identify those producers that did not supply electricity under regulated regime, at the level established by ANRE.
- "*Sale of natural gas to non-EU countries and to EU countries*": monitoring virtual exchanges to identify natural gas suppliers that do not comply with the regulations developed by ANRE;
- "*Licenses and authorizations*": carrying out an analysis on the licenses issued in the natural gas field to identify those for which "validity conditions" were not approved and granted and on the economic operators that deliver natural gas to identify those who have carried out such activities without having a valid license;
- "*Situation and evolution of the capacities of transport, storage and distribution of natural gas*": carrying out investment works, which will lead to the increase of the degree of refurbishment /

modernization of the networks of transmission and distribution of gas, as well as to the increase of the degree of safety, reliability and efficiency of gas networks; carrying out a rigorous analysis on the technical state of the natural gas transmission and distribution networks in order to identify vulnerable areas and to prioritize repairs and rehabilitation.

Monitoring of air quality and efficient management of greenhouse gas emissions certificates, allocated to Romania through the Kyoto Protocol

The general objectives of the audit were to evaluate the economics, efficiency and effectiveness of the administration of the public funds allocated to the activity of air quality monitoring (with emphasis on the efficiency aspects) and to evaluate the efficiency of the management of the greenhouse gas emission allowances allocated to Romania through the Protocol of the Kyoto.

The general conclusion of the audit highlights that Law no. 104/2011 creates the organizational, institutional and legal framework of cooperation between the authorities and public institutions with competences in the field of air quality assessment and management, on a unitary basis throughout Romania. The public authorities and institutions with attributions and competences in the field of air quality have passed, from the moment of entry into force of Law no. 104/2011 to date, through a multitude of organizations / reorganizations, a fact that has led, most of the times, to the ignorance or non-inclusion of the attributions and responsibilities incumbent upon them under the Law, in the normative acts of organization and functioning. Consequently, some of the authorities stipulated in the normative act consider, unduly, that they do not have attributions in the field of air quality, and most of the authorities mentioned in the law have not provided a structure that fulfills the attributions incumbent on them under it. The concept of "air quality management" should not be translated only as a result of some projects or as a way of meeting some reporting obligations that fall to Romania under treaties to which it is a party.

The stakes of efficient air quality management are much higher, given the implications for human health and quality of life, and this should be reflected in how decision-making forums choose to map strategies and evaluation methods.

Performance audit of the use of public funds allocated in the period 2002-2016 for the construction of sports halls in order to guarantee access to modern sports facilities

The audit mission followed the evaluation of the "Sports Hall" Program, regulated by the GO no. 25/2001 regarding the establishment of the National Investment Company "C.N.I." - S.A. and by GD no. 321/2002 regarding the approval of the Methodological Norms for the running of the "Sports Rooms" Program through the National Investment Company "C.N.I." - S.A.

The objective of the audit was the use of sports halls built between 2002-2016, as well as the identification of specific vulnerabilities and risks, of malfunctions and deficiencies, of areas that allow improvement.

The initial purpose of the program was the construction of new sports halls next to educational institutions of all grades, in cities and villages, in order to ensure the framework of the sporting activities in optimal conditions of comfort and safety.

The evolution in time of the number of rooms built presents a peak moment in 2004, in which 376 rooms were completed, representing 34.8% of the total number of 1,080 rooms made during the period 2002-2016. The program experienced a steep decline in 2005 and was followed by growth and relaunch until 2009, and from 2010 there was a significant decrease in the number of sports halls built and received.

The Court of Accounts found:

- although the published strategies and policies mentioned as general objective the creation of sports halls, there were no specific physical indicators regarding the value or number of sports halls to be built;
- the instruments and indicators used to evaluate the performance of the program, respectively the utility of the investment objectives put into operation within the program and / or the level of use of the sports halls have not been established;
- the acceptance of the requests for introduction in the program and the choice of the type of room were not based on the evaluation of quantitative and qualitative parameters / indicators regarding the activity envisaged in the sports hall, and the real possibilities of the ATU (Administrative Territorial Unit) to fulfill their future obligations were not analyzed or evaluated;
- At the level of some ATUs there was a reduced level of responsibility, which led to the choice of wrong locations and which led to the decrease of the efficiency and effectiveness of the program,
- organizing and conducting the reception of construction-assembly works has been carried out in some cases without connecting the sports hall to utilities;
- -significant situations that drifted from the objectives and purpose of the program were identified, in the sense of entrusting to the administration and use of the sports halls to persons other than the initial recipients declared at the time of their inclusion in the program.

Some of the Court's recommendations:

- Defining by the program's sponsor (Government, through the MRDPA- Ministry of Regional Development and Public Administration) of some result indicators, which will ensure the monitoring of the program, respectively the quantification of the socio-economic impact of the investments and the level of achievement of the purpose of the program;
- implementation of admissibility conditions, instruments for evaluating ATU applications and indicators that allow the hierarchy of sports hall proposals;
- mandatory consultation and involvement of the beneficiary educational units in the pre-selection phases of the site in order to avoid the construction of sports halls at long distances from the educational units and / or in areas that are difficult for the students to access;
- monitoring by the program's sponsor (MDRAP) of the physical state of the investments objectives delivered to the beneficiaries, of the use of the sports halls and of the degree of fulfillment of the purpose of the program, proposing measures to remedy the deficiencies;

- identification by the program's sponsor (MDRAP) of a complementary financial support solution for financing the running costs of the sports halls, in case the ATUs cannot allocate adequate funds.

Performance audit regarding the use of the funds allocated from the state budget for the acquisition and implementation / operationalization of studies, projects and information programs, acquired at MCSI level (Ministry of Communications and Information Society) , for its own activities and those destined for other institutions, as well as for monitoring their implementation at the level of other beneficiary institutions and from the perspective of achieving interoperability in 2007-2016

The audit conclusions show that MCIS made expenditures from the state budget to realize some projects without achieving the expected results (they are insignificant or totally lacking), contrary to the principles of economics, efficiency and effectiveness, thus these expenses represent a waste in the use of public funds.

Also, the implementation of the projects was done without a real foundation, respectively without being based on real needs of the recipients of the projects, an aspect that raises question marks on the interest of MCIS for its own activity, causing a formal character on the activity of project foundation. There were also some cases in which the acquisition of projects was made without the existence of a foundation. At the same time, MCIS representatives did not have any interest for the implementation of the projects and for obtaining / evaluating the results for which they were acquired, their actions being practically non-existent after the acquisition stage.