



Concluding management letter

on the audit of

the implementation of the sustainability action
programme in the Federal Waterways and Shipping
Administration

addressed to the
Federal Ministry of Transport and Digital
Infrastructure

The present management letter comprises the concluding audit findings issued by the German SAI in accordance with Article 96 para. 4 sent. 1, Federal Budget Code. A decision on its disclosure is reserved to the German SAI.

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Bonn, 24 July 2020

0 Executive summary

Since 2010, the sustainability action programme has been part of Germany's national sustainable development strategy, aiming to help the Federal Government to embrace its responsibility to contribute to sustainable development in government operations. The programme provides for action in fields such as real estate management, procurement, and mobility, and is generally applicable to all public bodies and entities of the direct federal administration.

The Federal Waterways and Shipping Administration falls into the remit of the Federal Ministry of Transport and Digital Infrastructure (Ministry). It is composed of the Waterways and Shipping Directorate-General and the subordinate Waterways and Shipping Offices and Waterway Construction Offices (Offices).

We audited the processes used by the Ministry in implementing the action programme within the Federal Waterways and Shipping Administration. We communicated our findings to the Ministry. Weighing their comments, we confirm the following audit findings as final:

- 0.1 For many years, the Ministry has failed to fully embrace its technical oversight responsibilities by not delving into the process of implementing the programme within the Federal Waterways and Shipping Administration. The Ministry did not have any knowledge as to whether the Federal Waterways and Shipping Administration was implementing the programme or at least was aware of the programme's existence. The unit having technical oversight had only been alerted to the programme by the – non-endorsed – order sent by the departmental commissioner for sustainability to the Directorate-General.

We recommended that the Ministry ensure that all bodies operating within its remit observe the requirements set by the action programme. In doing so, the Ministry should avoid coming across as being uncoordinated. This would require clear-cut responsibilities of the commissioner for sustainability and the organisational units having technical oversight.

In its comments, the Ministry stated that due to staff shortages, it

was possible at that point of time to develop and implement a comprehensive approach on implementing the action programme within the Federal Waterways and Shipping Administration. The Ministry added that pursuant to applicable provisions, the commissioner was responsible for any sustainability action within the Ministry. However, the units responsible for coordinating technical oversight need to be involved in all written communication with subordinate bodies. The Ministry pledged to comply with the requirement that written communication was to be endorsed in advance.

We expect the Ministry to double down on its efforts to have the action programme implemented within the Federal Waterways and Shipping Administration and other executive bodies in short order. For the purpose of the present audit, this matter is settled in terms of substance. However, this subject matter will remain a focal point of our audit work and we will, in due course, make sure that progress is achieved in this matter.

- 0.2 The Directorate-General failed to develop a plan to implement the action programme. The Directorate-General did not even know if all subordinate Offices were aware of the programme. It particularly failed to have specific action implemented under the programme within the Directorate-General and the Offices. The Directorate-General also did not put in place provisions governing sustainability responsibilities. The Directorate-General filed joint responses of the Directorate-General and subordinate Offices to reply to the Federal Government's enquiries on action programme monitoring activities. The Directorate-General was unable to substantiate the 2018 information as it did not document the establishment of facts at the Offices.

We recommended that the Ministry instruct the Directorate-General to nominate a body having lead responsibility surrounding sustainability in the Federal Waterways and Shipping Administration. We also advised the Ministry to urge the Directorate-General to enhance its processes used for establishing the facts.

For the most part, the Ministry concurred with our findings. According to the Ministry, the action taken to promote sustainability and to adjust the Directorate-General's organisational management is

currently under scrutiny.

For the purpose of this audit, this matter has been settled in terms of substance. We reserve the right to carry out follow-up audit work on the steps that are to be taken by the Directorate-General with the consent of the Ministry in due course. These steps also include organisational management adjustments.