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Branislav RADULOVIĆ [1]

PERFORMANCE AUDITING IN FOREST PROTECTION POLICY- IMPORTANCE, METHODOLOGY, EXPERIENCES AND MORATORIUM MECHANISMS

SUMMARY

Forests are a public good of strategic importance for climate stability, biodiversity, protection against erosion and floods, as well as for economic development and rural livelihood. Supreme audit institutions, through performance audits and thematic audits, have the task of identifying weaknesses in management, supervision and financing systems, and through their reports, enable citizens and parliaments to receive independent, objective and timely information on the state of forest resources and the effectiveness of public policies in this area. The SAIs, based on the established factual situation, provide recommendations for improving the established factual situation and are obliged to monitor their implementation. This paper provides an overview of international standards for the field of forest auditing, the results of audits carried out so far in this area at the national level, in the Western Balkans region and the EU, the content and framework of moratorium as a forest protection mechanism, etc.

Keywords: performance auditing, sustainable development, forest protection, excessive and illegal logging

INTRODUCTION

Numerous authors address the issue of forest protection policy and its implementation in their work. Particular attention has been given to the analysis of national policies and regulations on the prevention of and fight against illegal logging, as well as those involved in the trade of timber and wood products in the Western Balkans (Radosavljević et al., 2024). Special emphasis is placed on the European Union Timber Regulation (EUTR, 2013).

The anti-corruption policy network in forestry is a targeted network composed of sixteen key policy actors (organizations), of which only five have strong and mutual cooperation in terms of incorporating anti-corruption measures into forest policy. Hence, the potential limitations in the forestry sector regarding

[1] Branislav Radulović, (baner@dri.co.me); Professor of the course “Control and Audit” at the Faculty of Economics and Business, Mediterranean University, Podgorica, MONTENEGRO
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the incorporation of anti-corruption measures into Serbia's forest policy (Rogelja and Shannon, 2017).

The EU has adopted the Regulation on deforestation-free supply chain (EUDR)[2] in order to reduce its impact on global deforestation and forest degradation. The EUDR prohibits certain forest-risk commodities and products derived from them on the EU market unless they are deforestation-free and legal according to the legislation of the producing countries (Köthke *et al*., 2023).

A number of empirical studies have also addressed the role of various state actors in private governance systems for (eco) labeling of food and wood products. This concerns the concept of certification as a "non-state, market-driven governance system." The findings indicate strong, self-interested support by domestic state bureaucracies for state-led international certification regimes rather than transnational ones, which supports the hypothesis of interim governance (Giessen *et al*., 2016).

As one of the three pillars of economic and financial crime, corruption lies at the core of illegal logging, which generates exceptionally high revenues for those involved. Although the legal framework is often of good quality, its implementation appears to be problematic. Politicians, who are also considered highly responsible for timber theft, are unwilling to adopt and enforce decisions that are within their power to stop these environmental crimes (Cozma and Achim, 2023).

Special emphasis is placed on the development of policies to promote the preservation of balance and resource management, responding to the need for a circular strategy while simultaneously ensuring the development of agricultural land ecosystems (Amraoui, 2024).

The need to improve the performance audit system in public administration is impossible without increasing its impact on environmental protection policies and contributing to the achievement of the United Nations 2030 Agenda goals (Spatariu, 2022). The coverage of Sustainable Development Goals can be integrated into appropriate budgets in a transparent and accountable manner (Domoklos and Pulay, 2020). Illegal logging trade (ILT) is considered, among other things, one of the main causes of global deforestation and environmental unsustainability (Sheng *et al*., 2023).

The significance and role of audit institutions in external environmental management audits is particularly highlighted by the findings of the operational audit of the national environmental licensing process, drawing parallels between findings and recommendations at the national level with audits conducted in other countries (Lima and Magrini, 2010).

The significance of auditing in the implementation and monitoring of state forest protection policy, as part of the broader sustainable development policy, can be fully understood only when considered in the context of the activities of the United Nations Economic and Social Council (ECOSOC) of April 26, 2011,

[2] European Union's Deforestation Regulation

and the adoption of Resolution 2011/2, which recognized the importance and role of the International Organization of Supreme Audit Institutions (INTOSAI)[3] and national Supreme Audit Institutions (SAIs).[4] These two documents emphasized the vital role of public sector auditing in sustainable development policy, particularly through the practice of performance auditing.

The role and significance of SAIs was particularly emphasized in the United Nations (UN) General Assembly Resolution of December 2011 (UN, 2011). Through their audits, and in accordance with their mandates and priorities, SAIs can make a valuable contribution to national efforts to monitor progress, track implementation, and identify opportunities for improvement across the full set of (SDGs) and their countries' broader sustainable development efforts. INTOSAI plays an important supportive and influential role in national, regional, and global efforts to implement the SDGs and to monitor and audit the progress achieved (Radulović, 2024).

Sustainable development and environmental protection, including audits related to the protection and preservation of forests, are increasingly becoming the focus of independent state audit institutions, whose findings and recommendations make a significant contribution to addressing sustainable development issues, which are themselves becoming matters of growing global importance. This was confirmed at the XXIV INCOSAI Congress held in Rio de Janeiro (Brazil) in November 2022, where national SAIs were called upon "to continue their work by responding to changing environments, new risks, and global challenges, by conducting appropriate and relevant audits and reaffirming the relevance of SAIs in contributing to the effective functioning of governments in supporting those affected during times of crisis".[5] The role of SAIs was previously strengthened by the establishment of a dedicated INTOSAI Working Group on Environmental Auditing.[6]

The United Nations, as the most important global body responsible for shaping sustainable development guidelines, adopted the 2030 Agenda (the Sustainable Development Agenda to 2030) at the Summit held in September 2015,[7] which was signed by UN member states.[8] The 2030 Agenda is a universal strategy that calls on signatory states to mobilize all their capacities in order to achieve the established goals (17 Sustainable Development Goals and 169 targets) by the year 2030, with the aim of eliminating poverty, inequality, and

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[3] INTOSAI – International Organization of Supreme Audit Institutions.
[4] SAI – abb. Supreme Audit Institution.
[5] INTOSAI Rio Declaration from 11 November 2022.
[6] INTOSAI Working Group on Enviromental Auditing (WGEA), founded in 1992, aims to enhance expertise in environmental auditing and to improve environmental governance through high-quality contributions and visibility from both Working Group members and non-member SAIs. Currently, the INTOSAI WGEA consists of 86 member SAIs, making it the largest working group under the auspices of the International Organization of Supreme Audit Institutions (INTOSAI). Additionally, six INTOSAI regions, namely AFROSAI, ARABOSAI, ASOSAI, EUROSAI, OLACEFS, and PASAI have established a Regional Working Group on Environmental Auditing (RWGEA). https://www.environmental-auditing.org/about/
[7] The UN General Assembly held on 25 September 2015.
[8] Montenegro, as a full memeber of the UN, is a signatory to this document.

injustice. (Radulović, 2024a). In parallel with this, the United Nations, through various forums and with the active engagement of INTOSAI, has further emphasized the “irreplaceable role of independent and professional SAIs in the efficient, effective, transparent, and accountable implementation of the 2030 Agenda for Sustainable Development”[9] (2030 ASD, 2000). Accordingly, the Sustainable Development Goals (SDGs) provide an ambitious and long-term “plan of action for people, the planet, and prosperity” for all nations. SAIs, through their audits and in accordance with their mandates and priorities, can make an exceptional contribution to national efforts to monitor progress, track implementation, and identify opportunities for improvement across the full set of SDGs and their countries’ broader sustainable development efforts.

When it comes to forest protection within the framework of the UN 2030 Agenda, two Sustainable Development Goals stand out: SDG 13 - “Climate Action,” and particularly SDG 15 - “Life on Land,” which emphasizes the necessity of the “sustainable use of forests” (Target 15.1) and the appropriate “management of all types of forests, halting deforestation, restoring degraded forests, and significantly increasing afforestation globally” (Target 15.2). In line with this, the proposed measures (Point 15.b) highlight the need for UN Agenda 2030 member/signatory states to “mobilize significant resources from all sources and at all levels to finance sustainable forest management and provide adequate incentives to developing countries to advance such management, including conservation and reforestation.” Based on this, an “audit universe” has been developed - a set of topics related to sustainable development, environmental protection, and particularly forest protection from wildfires, illegal logging, and excessive deforestation.

MATERIAL AND METHODS

A qualitative method of analyzing available documents was used for the purposes of this paper. The primary objective is to provide an overview of the evolution of performance auditing of audited entities at both the national and regional levels. Special attention is given to analyzing the extent to which external public audit has had a relevant impact on government performance in the areas of environmental protection and sustainable development.

A „desk research” approach was applied, involving the analysis of data available on the official websites of Supreme Audit Institutions of the Western Balkan countries, the EU, and the European Court of Auditors. Additionally, in order to conduct a comparative analysis and assess the significance of auditing within global and regional contexts, data from international databases were also utilized.

[9] The implementation of the Declaration was reviewed at the World Summit in 2005. Upon the expiration of its target date in 2015, a new global framework was required to define the future direction of sustainable development. Consequently, drawing on the lessons learned from the Millennium Declaration, a new strategic document was adopted — the United Nations 2030 Agenda for Sustainable Development.

RESULTS AND DISCUSSION

IDENTIFIED RISKS AND REASONS FORCONDUCTING FOREST PROTECTION AUDITS

Forest audits are conducted within the broader concept of sustainable development audits and are methodologically implemented as performance audits[10] or combined audits[11] in accordance with INTOSAI standards and national guidelines/directives on audit methodology, which further define the themes, rules, procedures, and other matters of significance for the work of national audit institutions in the process of conducting performance audits. National SAIs carry out this type of audit in compliance with ISSAI 300 standards - Fundamental Principles of Performance Auditing[12] ("3E" audit) and in accordance with the adopted INTOSAI Environmental Audit Guidelines, which consist of four subsections:

INTOSAI GUID 5200: Activities with an environmental perspective,

INTOSAI GUID 5201: Environment audit in the context of financial audit and compliance audit,

INTOSAI GUID 5202: Sustainable development: the role of Supreme Audit Institutions,

INTOSAI GUID 5203: Cooperation in audits of international agreements related to environmental protection.

With the aim of identifying risks, defining concepts, selecting topics, reporting, and monitoring, INTOSAI IDI (*Intosai Development Initiative*) developed and published in 2024 a dedicated methodological document ISAM-(IDI's SDGs Audit Model)[13] - as a methodological foundation and support for the work of national audit institutions in conducting such audits.

Accordingly, the mandate of national SAIs is to conduct audits aimed at assessing the effectiveness of the integrated environmental protection system[14] - specifically, to what extent the work of state entities and institutions ensures the comprehensive preservation of environmental quality, the conservation of

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[10] Performance Audit abbr. PA

[11] Combined Audit - Compliance audit with elements of performance audit.

[12] "INTOSAI - Basic principles of performance audit" http://www.intosai.org

[13] INTOSAI IDI - ISAM - The SDG Audit Model of the INTOSAI Development Initiative (adopted in March 2024). At the global level, the International Organization of Supreme Audit Institutions (INTOSAI) and its Development Initiative (IDI) promote and coordinate thematic and cooperative audits of the Sustainable Development Goals, including those related to forest protection and the fight against illegal logging. More than 100 SAIs worldwide have conducted audits of preparedness and implementation of SDG 15, with a particular focus on forests among others.

[14] Article 3 of the Law on the Environment ("Official Gazette of Montenegro," No. 052/16 of 09 August 2016, 073/19 of 27 December 2019, 073/19 of 27 December 2019, and 084/24 of 06 September 2024) - The integrated system of environmental protection comprises measures, conditions, and instruments for sustainable management; preservation of natural balance, integrity, diversity, and quality of natural values, conditions for the survival of all living beings; and the prevention, control, reduction, and remediation of all forms of environmental pollution. Integrated environmental management is a set of interconnected and harmonized decisions and measures aimed at ensuring comprehensive environmental protection, avoiding and reducing environmental risks, and improving and achieving effective environmental protection.

biological and natural diversity, and the extent to which the rational use of natural resources and energy is secured in a manner most favorable to the environment, as a fundamental precondition for sustainable development.

Supreme Audit Institutions (SAIs), within the scope of sustainable development and environmental protection audits, also address the issue of forest protection (from fires, illegal and excessive logging, diseases, etc.) as a distinct area of concern (based on prior risk analysis). They do so in accordance with their mandate, but also in recognition of the fact that - as in the case of Montenegro - this forms part of their constitutional, legal, international, and professional obligations arising from the following reasons:

Constitutional and Legal responsability - The Constitution of Montenegro guarantees citizens the right to a healthy environment and defines the state as ecological. This implies that the state is obligated to preserve and improve the environment and SAIs, as independent external oversight bodies, are constitutionally mandated (Article 144) to monitor the effectiveness of policies and programs related to forests, in accordance with both national and international standards. Article 23 of the Constitution of Montenegro stipulates that everyone has the right to a healthy environment, to timely and comprehensive information on the state of the environment, to the opportunity to participate in decision-making on environmental matters, and to legal protection of these rights. Furthermore, everyone and especially the state is constitutionally obliged to preserve and enhance the environment.

Sustainable development and international obligations - Forest protection, as part of the defined of SDGs, is a central element of the United Nations 2030 Agenda, particularly through Sustainable Development Goal 15, which calls for the conservation, restoration, and sustainable use of forest ecosystems. Signatory countries, including Montenegro[15], have committed to monitoring and reporting on progress in achieving these goals. SAIs are tasked with assessing the readiness and effectiveness of national governments in implementing sustainable development policies, including forest protection.

Alignment with the European Integration and Standards - For EU candidate and member countries, alignment with European regulations (e.g., the EU Deforestation Regulation, EUTR) is a prerequisite for accession and equal participation in the European market. The role of SAIs is to assess the compliance of national policies with EU standards and provide recommendations for improving legislation and practice. In the specific case of forestry, to meet the conditions for closing Chapter 27 - “Environment,” synergy is achieved with EU policies and the Green Deal, and SAIs contribute to the success of the European integration process through forest audits. Nearly two-thirds of the tasks outlined in the 2030 Agenda are strongly linked to EU policies, particularly in Chapter 27 (Environment). Thus, the supreme state audit institution supports the alignment of

[15] Montenegro is a signatory to the document adopted at the United Nations General Assembly held on September 25, 2015.

national legislation with EU standards and the implementation of the "Green Agenda" for the Western Balkans through its work. Additionally, it should be emphasized that the non-functional transposition of the EU Deforestation Regulation (2023/1115) on timber trade constitutes a violation of Article 49 of the Stabilization and Association Agreement, while certain concessions (issued in Natura 2000 zones) without adequate environmental impact assessments contravene the Aarhus Convention[16].

Fight against corruption and crime - The forestry sector is exposed to risks of criminal offenses, corruption, illegal logging, and inadequate management. SAIs, through performance and thematic audits, are tasked with identifying weaknesses in management, supervision, and financing systems, providing recommendations to improve the established factual situation, and monitoring their implementation. In doing so, they contribute to transparency, accountability, and the reduction of criminal and corrupt activities in the forestry sector, where illegal acts (bribery, corruption, criminal offenses) occur in several areas: allocation of forest concessions; establishment or operation of companies producing pulp and paper that fail to comply with health and environmental protection standards or cannot secure sufficient legal timber for their operations; obtaining official documentation that legalizes "illegal" timber, particularly export permits (e.g., CITES permits); illegal construction of forest roads, etc. A recent investigation conducted by Transparency International (TI) shows a correlation between governance quality and illegal logging, demonstrating that the higher the level of corruption, the greater the proportion of suspicious timber supply. Another recent report by Forest Trends and the Department for International Development (DfID) reveals that certain states (e.g., provincial authorities in Laos) grant land concessions bypassing legal procedures in exchange for bribes (Forests trends and DfID, 2010). According to Interpol statistics, since 2019, illegal logging has accounted for 15–30% of global timber production, with illegal forest harvesting making up 50%–90% of logging in many tropical countries, where the estimated annual economic value of the illegal timber trade ranges from 50 to 150 billion dollars, making it the third largest transnational crime worldwide, after counterfeiting and drug trafficking.

The Criminal Code of Montenegro (Official Gazette of Montenegro, 2003-2024) defines two specific criminal offenses related to forests: "Destruction of Forests" (Article 323) and "Forest Theft" (Article 342)[17]. "Regarding the

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[16]The Aarhus Convention (Convention on Access to Information, Public Participation in Decision-Making, and Access to Justice in Environmental Matters) is an international agreement adopted in the Danish city of Aarhus on June 25, 1998, under the auspices of the United Nations (UNECE – United Nations Economic Commission for Europe). The Convention entered into force in 2001, and Montenegro has ratified it.

[17] (1) Whoever unlawfully cuts down one or more trees in a forest, park, or tree-lined avenue, where the volume of felled timber exceeds one cubic meter, shall be punished with a fine and imprisonment of up to one year.

(2) If the act referred to in paragraph 1 of this Article was committed with the intention of selling the felled timber, or if the volume of felled timber exceeds five cubic meters, or if the act was committed in a protected forest, national park, or other forest of special purpose, the offender shall be punished with imprisonment from three months to three years and a fine. (3) The objects used in the commission of the criminal offenses referred to in paragraphs 1 and 2 of this Article shall be confiscated. (4) Attempted commission of the offenses referred to in paragraphs 1 and 2 of this Article shall also be punishable.

application of criminal law for environmental protection in Montenegro, it can be observed that out of the chapter containing numerous criminal offenses (thirty in total) prescribed for environmental protection (Chapter 25 of the Criminal Code of Montenegro), only a few are predominantly applied, and these do not primarily aim at environmental protection but can be classified as so-called multi-objective criminal offenses" (Stojanović, 2024). Criminal offenses connected to illegal activities in the forestry sector also include "Abuse of Official Position" (Article 416[18] of the Criminal Code), often linked to corruption and abuse of power, which further complicates the fight against economic crime; "Unlawful Occupation of Land" (Article 254 of the Criminal Code[19] as a form of crime that endangers property rights and may have long-term consequences for the community); and "Negligent Performance of Official Duties" (Article 417 of the Criminal Code).

Protection of the Public Interest and Citizens' Rights - Forests are public goods of strategic importance for climate stability, biodiversity, protection against erosion and flooding, as well as for economic development and rural livelihoods. Through their reports and recommendations, SAIs enable citizens and parliaments to receive independent, objective, and timely information on the state of forest resources and the effectiveness of public policies, thereby strengthening democratic oversight and public participation. Illegal logging has a particularly devastating impact on biodiversity, as perpetrators often deliberately target the remaining high conservation value forests - those with exceptional biological, ecological, social, or cultural significance - including protected areas containing tree species that are overexploited elsewhere. Illegal logging also affects indigenous peoples and local communities through the loss of natural forest resources, and in some cases, through intimidation and violence. Illegal and excessive logging, as well as timber trade, take many forms and may include logging in protected areas, harvesting of protected tree species, exceeding permitted quotas, and corruption related to the issuance of forest permits. Once timber leaves the forest, illegality can occur at various stages of transportation, processing, and trade, such as laundering illegal wood with legal material during manufacturing, falsifying documents to conceal the true origin or identity of the wood, and bribing officials to evade taxes and duties. Although most illegal

[18] Abuse of Official Position Article 416 (1) An official who, by unlawfully exploiting their official position or authority, by exceeding the limits of their official authority, or by failing to perform their official duty, obtains a benefit for themselves or another, causes harm to another, or seriously violates the rights of another, shall be punished with imprisonment from six months to five years.(2) If the commission of the act referred to in paragraph 1 of this Article results in the acquisition of material gain exceeding three thousand euros, the offender shall be punished with imprisonment from one to eight years. (3) If the value of the acquired material gain exceeds thirty thousand euros, the offender shall be punished with imprisonment from two to twelve years.

[19] Unlawful Occupation of Land Article 254 (1) Whoever unlawfully occupies another person's land shall be punished with a fine or imprisonment of up to one year. (2) If the occupied land is part of a protected forest, a national park, or other land with a special purpose, the offender shall be punished with imprisonment from three months to three years.

timber is consumed domestically in the countries where it is harvested, a significant share enters and contaminates international timber trade. Therefore, solutions to address illegal forestry activities must be found that not only avoid exacerbating the negative effects of existing regulatory efforts on the rural poor, but also strengthen the role of local populations in forest management and in accessing forest land. In many cases, this involves revising forest laws to consider traditional and user rights of local communities. Examination of global options for addressing illegal logging must thus be undertaken with an understanding that the fundamental issues of clarity and fairness in the national legal context - along with political commitment to the enforcement of such regulations - are the most critical factors for success[20].

THE ROLE AND IMPORTANCE OF EUROSAI WGEA IN THE AREA OF ENVIRONMENTAL PROTECTION – Standards and Recommendations in the field of forest auditing

The International Organization of Supreme Audit Institutions (INTOSAI) and its regional groups, EUROSAI WGEA, encourage national Supreme Audit Institutions to conduct audits in the field of environmental protection, including forests, as part of the global effort to achieve sustainable development, good governance, and public sector accountability. SAIs are expected to address the efficiency of forest protection policies, as forests are a vital resource for sustainable development, climate resilience, and economic prosperity. Effective forest protection and management require independent, professional, and continuous (institutional) oversight.

Audits of forestry policies and practices enable the identification of problems, the proposal of solutions, and the strengthening of accountability among all actors in the forestry sector, which serves the interests of society as a whole and future generations. Accordingly, it is stated that: “The primary role of Supreme Audit Institutions lies in monitoring and assessing the effectiveness of national strategies for implementing the Sustainable Development Goals, which include, among other things, combating climate change and protecting oceans and forests. The state, primarily through government programs and activities, is obliged to preserve and improve the environment, while the supreme state audit institution is responsible for monitoring the effectiveness of the implementation of established policies and programs in accordance with international public sector auditing standards and national legislation.” (REPEF, 2024).

The EUROSAI Working Group on Environmental Auditing (EUROSAI WGEA) is a network of European Supreme Audit Institutions (SAIs) dedicated to advancing environmental auditing and oversight of environmental protection policies. EUROSAI WGEA brings together SAIs from across Europe to exchange experiences, knowledge, and best practices in environmental auditing. Through

[20] The United Nations Human Rights Committee has twice condemned the Canadian government for undermining the legal land rights of Indigenous peoples in the country.

regular meetings[21], workshops, and joint projects, member institutions gain access to the latest methodologies and tools for auditing areas such as forest, water, air, biodiversity, and climate change protection. The European Working Group on Environmental Auditing coordinates numerous cooperative audits in the field of forestry and forest protection. Through this network, many European SAIs, including those of Germany, Finland, Sweden, the Czech Republic, and Austria, have conducted audits on the compliance of national policies with EU regulations (such as the EUTR and EUDR), the effectiveness of oversight, and the implementation of audit recommendations. Examples of good practice include the supreme audit institutions of Austria, Finland, Sweden, Germany, the Czech Republic, and Norway, which conduct regular audits of forestry policies, with a particular focus on alignment with European standards, the effectiveness of monitoring, and efforts to combat illegal logging. These countries apply stricter criteria for forest definitions and have developed systems for geolocation monitoring and due diligence procedures.

One of the key contributions of EUROSAI WGEA is the initiation and coordination of **cooperative and parallel audits** at the regional level. These audits enable the comparability of findings and a joint understanding of the challenges in implementing environmental protection policies. Through training, the development of guidelines, and the creation of specialized methodologies (e.g., ISSAI standards for environmental auditing), EUROSAI WGEA contributes to the professionalization of auditors and the enhancement of audit quality in the field of environmental protection. This is particularly important for complex topics such as forest protection audits, climate change, sustainable resource management, and the implementation of international standards. EUROSAI WGEA plays a central role in monitoring and assessing the progress of member states in achieving the Sustainable Development Goals (SDGs), particularly SDG 13 (Climate Action) and SDG 15 (Life on Land – forests, biodiversity). Through their membership in this group, SAIs receive support in conducting readiness and implementation audits of the SDGs, as well as in formulating recommendations that improve national environmental protection policies.

The EUROSAI WGEA[22] contributes to the development and implementation of international standards (ISSAIs, INTOSAI guidelines for environmental auditing), thereby ensuring the comparability and objectivity of

[21] EWGEA – The 2025 Spring Meeting was held in Warsaw from May 6 to 8, 2025, on the topic “Climate Change Adaptation and Migration Policies,” with the participation of the European Environment Agency (EEA), the European Court of Auditors, a number of national (SAIs), and a delegation from the SAI of Montenegro.

[22] The Spring Meeting of the EWGEA was held in Warsaw, Poland, from May 6 to 8, 2025, under the theme “Adapting to Climate Change and Migration Policies as a Challenge for Agriculture.” The meeting was attended by representatives of the European Environment Agency (EEA), the European Court of Auditors (ECA), national Supreme Audit Institutions (SAIs), as well as representatives of the State Audit Institution of Montenegro.

audits across all member states. This facilitates the identification of common challenges and the development of regional and European-level recommendations aimed at improving environmental protection. The findings and recommendations resulting from audits coordinated or supported by EUROSAI WGEA often serve as a foundation for public policy-making, legislative amendments, and the strengthening of institutional accountability in the field of environmental protection. The Working Group also promotes the involvement of civil society and other stakeholders in oversight and decision-making processes, thereby enabling SAIs to act as effective guardians of the public interest and catalysts for change in environmental governance.

With the aim of strengthening audit capacities in the field of environmental auditing, the SAI, as a full member of the European Organization of Supreme Audit Institutions (EUROSAI), became a member of the EUROSAI Working Group on Environmental Auditing (EUROSAI WGEA) in December 2021. The objective of the State Audit Institution's membership in the EUROSAI Working Group on Environmental Auditing is to promote and support professional cooperation, as well as the exchange of knowledge and experiences in the field of environmental auditing.

PERFORMANCE AUDITS IN THE AREA OF FOREST PROTECTION IN MONTENEGRO

The Supreme Audit Institution of Montenegro, in addition to conducting standard financial audits of auditees (such as the line ministry responsible for forestry and the Forest Administration), remains continuously committed to monitoring the regularity and efficiency of forest resource management in Montenegro through the implementation of performance audits. These audits are focused on assessing the economy, efficiency, and effectiveness of forest management, recognizing forests as an important natural and economic resource.

The role of Supreme Audit Institutions is primarily reflected in the monitoring and assessment of the effectiveness of national strategies for the implementation of sustainable development goals. These goals include, among others, the eradication of poverty and hunger, improvement of health and education, enhancement of urban sustainability, combating climate change, and the protection of oceans and forests. In Montenegro, environmental protection goals are achieved through the application of environmental protection principles, instruments, and measures as prescribed by the Law on Environmental Protection and other specific regulations (Official Gazette of Montenegro, 2016-2024)[23].

National legislation stipulates that "environmental segments (land, water, sea and coastal area, air, nature, forests) must be protected from pollution both individually and within the broader context of other environmental segments,

[23] Article 4 of the Law on the Environment "Official Gazette of Montenegro", no. 052/16 of 09.08.2016, 073/19 of 27.12.2019, 073/19 of 27.12.2019, 084/24 of 06.09.2024.

taking into account their interrelationships and mutual impacts (Official Gazette of Montenegro, 2016-2024)[24]."

In order to monitor the achievement of goals, strategic, planning, and programmatic documents related to specific segments of the environment, as well as other documents concerning environmental protection, and to provide a comprehensive overview of the state of the environment, a Report on the State of the Environment[25] is prepared. This report is developed based on the National List of Environmental Protection Indicators, which is established by the Government[26]. Accordingly, the state, primarily through government programs and activities, is responsible for preserving and enhancing the environment, while the Supreme Audit Institution is tasked with overseeing the effectiveness of the implementation of established policies and programs in accordance with international public sector auditing standards and national legislation. The audits of forests conducted by the State Audit Institution (SAI) of Montenegro are directly linked to both national and international commitments under the 2030 Agenda, particularly Sustainable Development Goal 15 (SDG 15) - "Life on Land."

By adopting the UN 2030 Agenda and enacting the National Strategy for Sustainable Development by 2030, Montenegro has committed to monitoring, reporting on, and improving the implementation of the 17 Sustainable Development Goals, including forest protection and the fight against illegal logging (NSSD, 2016). In line with its mandate, the SAI has focused its performance audits on four areas identified as priorities for sustainable development: forests, water, air, and the sea. As a member of INTOSAI and the EUROSAI Working Group on Environmental Auditing (WGEA), the SAI is tasked with assessing the effectiveness of national policies and strategies in achieving the SDGs, including SDG 15. The SAI regularly monitors and reports on the implementation status of its recommendations, enabling an assessment of progress in achieving the SDGs and identifying practical obstacles. (For example, only 11 out of 69 recommendations from the audit related to fire protection have been implemented).

Between 2018 and 2025, the SAI conducted a number of audits in the field of forestry, which resulted in recommendations aimed at improving the system of environmental management and protection in this area. These audits covered various aspects of forest management, from planning and utilization to the protection and regeneration of forest resources. Particular attention was given to sustainable forest management, the concession system related to forest use (Performance Audit Report, 2018)[27], and other related issues. In this context,

[24] Article 15 of the Law on the Environment "Official Gazette of Montenegro", no. 052/16 of 09.08.2016, 073/19 of 27.12.2019, 073/19 of 27.12.2019, 084/24 of 06.09.2024.

[25] The Report is prepared by the Agency for a period of four years and submitted to the Ministry.

[26] An integral part of the Report on the state of the environment is the Action Plan for the improvement of the state of the environment including a proposal of measures, which is submitted to the Government.

[27] Performance Audit Report „Effectiveness of calculation and collection of revenues" SAI report number: 40116/18-023-45/9, of 15.02.2018).

several audits conducted by the SAI stand out in the area of environmental protection related to forests, including the following:

a) Performance audit – “Effectiveness of calculation and collection of revenues from forest use” (SAI Report, 2018) [28]

b) Performance of environmental protection policy implementation in Montenegro – Forest Fire Protection (SAI Report, 2019),[29]

c) Effectiveness of implementation of SAI issued in the audit „Performance of Environmental Protection Policy Implementation in Montenegro – Forest Fire Protection“ (SAI Report, 2022)[30]

d) Performance of Environmental Protection Policy Implementation in Montenegro – illegal (excessive) logging (2021–2024), which also included an analysis of satellite imaginary from the ESA[31], which documented forest loss (2017–2024), highlighting a discrepancy between official data and the actual state.

The conducted audits identified systemic weaknesses in forest protection and, through the issued recommendations, provided concrete guidance for addressing identified irregularities and deficiencies within the system. The implementation of these recommendations critically depends on the political will of public authorities to take appropriate action. A particularly important role lies with the competent parliamentary committee, which should facilitate the prompt adoption of the National Forest Management Plan in alignment with the goals of the UN 2030 Agenda. Additionally, the state budget should ensure increased financial allocations for fire prevention and forest restoration. Oversight of the implementation of audit recommendations should be strengthened through regular (consultative or oversight) hearings within the responsible parliamentary committee[32].

Audit on Illegal Logging (2025) - This performance audit examines the actions of state authorities in protecting forests from illegal logging, covering the period from 2021 to 2024. The audit is aligned with UN Sustainable Development Goal 15 – “Life on Land”, with a particular focus on the target: "Sustainably manage forests, combat desertification, halt and reverse land degradation, and halt biodiversity loss" which ensures sustainable forest management, preventing land degradation, and protecting biodiversity.

Audit on Forest Fire Protection (2019) - This audit revealed that Montenegro does not have an adequately effective forest fire protection system, which directly threatens the sustainability of forest ecosystems and the fulfillment of (SDG) 15. The SAI issued 42 recommendations aimed at improving the

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[28] SAI Report number 40116/18-023-45/9 of 15.02.2018

[29] SAI Report number: 40116/19-023-15/34, 22.10.2019

[30] SAI Report number: 02-035/22-338/20, 18.05.2022

[31] ESA – The European Space Agency plays an important role in monitoring illegal logging through the use of advanced satellite technologies, particularly via the European Copernicus Programme and its constellation of Sentinel satellites. ESA employs both optical and radar satellites for continuous observation of forested areas, detection of changes in land cover, and identification of logging activities, including illegal operations.

[32] The Committee on Tourism, Agriculture, Ecology and Spatial Planning.

system; however, the implementation of these recommendations has been limited, highlighting ongoing challenges in the national implementation of the 2030 Agenda. Through independent oversight, analysis of the effectiveness of public policies, reform-oriented recommendations, and monitoring their implementation, the SAI contributes to sustainable forest management, biodiversity protection, and strengthening institutional accountability - all of which are at the core of the 2030 Agenda and the global Sustainable Development Goals.

In the audit **"**Effectiveness of Calculation and Collection of Revenues from Forest Use" (2018)**,** the State Audit Institution concluded, following the audit process, that the calculation and collection of revenues from forest use were not carried out efficiently. As part of the recommended measures for improving the functioning of the forestry sector, the SAI advised the competent ministry (at the time: Ministry of Agriculture and Rural Development) to:

- within the established deadline, propose to the Government a model for the reorganisation of the forest management system;[33]
- consider the need to separate the functions of forest management (as a government administrative body) and the functions of managing state forests in such a way as to establish a separate commercial entity;[34]
- consider a new concept for financing the forestry sector (in such a way that a commercial entity would assume the obligation to finance activities of public interest in forest management, based on its generated revenues, with the condition of redefining financial support to local self-governments).

AUDITS OF ILLEGAL LOGGING AND FORESTRY POLICIES - REGIONAL EXPERIENCES

Western Balkans region

Audits in the field of forestry and illegal logging in **Bosnia and Herzegovina** are predominantly conducted by two institutions: Audit Office for the Institutions of the Federation of Bosnia and Herzegovina and the Supreme Audit Office of the Public Sector of the Republic of Srpska**.** Both institutions apply international standards (ISSAIs) for performance auditing**,** focusing on (economy, efficiency, and effectiveness) in forest management and the protection of forest resources. In this context, a notable example is the performance audit titled: "Insufficient Forest Regeneration in the Federation of BiH as a result of an Inefficient Forest Management System"(VRIFBIH, 2019)[35]. This audit covered the period from 2010 to 2012, focusing on silvicultural measures and the forest management system**.** The main findings of this audit are as follows:

[33] In accordance with the conclusions of the Government no. 07-3004 of 12.10.2017
[34] In accordance with the document „Reorganization of consession – based forest use" and the most common European practices.
[35]https://www.vrifbih.ba/wp-content/uploads/2019/09/Insufficient -Forest -Regeneration -in the Federation of BiH -as a -Consequence of -an Inefficient- Forest -Management -System.pdf

- The absence of strategic documents (such as a Forestry Development Program or Forestry Strategy) and regulations at the federal level hinders effective forest management and the regeneration of forest resources;
- Investments in silvicultural measures have been significantly reduced, and implementation is not in line with the adopted forest management plans;
- There is no unified information system for monitoring the condition of forests and the implementation of measures.

It was recommended to establish a system of professional and active supervision, improve planning and financial control, as well as to introduce standardized templates for the development of planning documents.

In addition to this audit, audits are also conducted at the cantonal level. The Audit Office has carried out multiple audits in the Sarajevo, Tuzla, Herzegovina-Neretva, and Zenica-Doboj cantons, where irregularities were identified in the sale of timber assortments and afforestation processes, including elements of criminal offenses and negligent forest management. These findings resulted in recommendations directed to prosecutor's offices and other relevant institutions. The Audit Office also regularly conducts financial audits of forest enterprises, assessing the accuracy of annual financial statements and the compliance of operations with applicable legislation, including the Law on Forests, the Law on Public Enterprises, and other relevant regulations. These audits also include an evaluation of transparency, legality, and regularity in the management of forest resources (VRIFBIH, 2021).

The audit institution of the Republika Srpska entity (BIH) conducted a performance audit titled "Functioning of the Forest Fire Protection System" (2020–2023), which included as audit subjects the activities the Ministry of Agriculture, Forestry and Water Management, the Ministry of the Interior, the Republic Civil Protection Administration, and the public enterprise "Šume RS" (Forests of Republika Srpska public enterprise). The main findings of this audit include the conclusion that: "The legal framework for forest fire protection is complex and inefficient, which hampers risk management and, as such, reduces the level of forest protection". Additionally, it was found that: "Insufficient coordination between institutions and inadequate equipment lead to increased fire risks and forest degradation" (Izvještaj revizije učinka, 2014)[36].

According to the above, it can be concluded that the audit institutions in Bosnia and Herzegovina, through performance audits, financial audits, and thematic audits, have identified weaknesses in the forest management system, including illegal logging, inadequate regeneration, and weak institutional oversight. Their recommendations are aimed at improving the legislative framework, strengthening supervision and transparency, as well as aligning with international standards and sustainable development goals. All audits were conducted in accordance with ISSAI standards, using analytical methods, verification of the institutional framework, financing, monitoring, and reporting. Consultations with

[36] https://gsr-rs.org/wp-content/uploads/2024/08/RU003-23_Lat.pdf

forestry experts were included, along with analysis of planning documents and data collection from relevant institutions, highlighting key recommendations:

- Establishing of unified and transparent systems for monitoring the state of forests;
- Strenghtening institutional oversight and professional capacity;
- More precise planning and control of the implementation of silvicultural measures;
- Combating illegal logging through improved legislation, oversight, and cooperation with prosecutorial authorities;
- Alignment with the Sustainable Development Goals (UN SDG Goal 15 – Life on Land) and European standards.

The audit of forests and forestry policies in the **Republic of Croatia** is regularly conducted by the State Audit Office through financial audits of the operations of the state-owned company Hrvatske šume d.o.o., (Croatian Forests Ltd.) which is responsible for managing the majority of the forest resources in the Republic of Croatia (SAO, 2023). Public ownership in Croatia "accounts for 78.4% of forests and forest land" (Josipović, 2015). The most recent audit of the operations of Hrvatske šume covered the period of 2021 and 2022, with the results published and submitted to the Croatian Parliament and the State Attorney's Office of the Republic of Croatia. The main findings are:

- Non-transparent sale of timber assortments - The State Audit Office found that the sale of timber assortments was not always conducted according to prescribed criteria;
- Instead of following planned procedures, agreements with buyers and industry representatives often took place outside formal frameworks, increasing the risk of favoritism and irregularities;
- Failure to implement internal controls - Croatian Forests Ltd. did not recognize weaknesses in their own control mechanisms.

In addition to this (standard) audit, the State Audit Office of the Republic of Croatia conducts two other types of audits concerning forests, namely:

Compliance audits – with a particular focus on adherence to the Forest Law, procedures for the sale of timber assortments, public procurement, human resource management, and internal controls.

- Thematic and sectoral audits[37] - which analyze specific segments of forestry policy, such as forest management, planning and implementation of logging, and nature protection.

Regarding forest protection in the Republic of Croatia, a particularly valuable document was produced by the Croatian Academy of Sciences and Arts

[37] The State Audit Office of Croatia, through its program of international parallel performance audits within the EUROSAI community, has gained additional experience in auditing forestry policies.

(HAZU), which published a special study on the legal protection of forests, with an emphasis on challenges in the "implementation of regulations and supervision of illegal logging" (HAZU, 2015).

Forest audits in **the Republic of Slovenia** are conducted by the Supreme Audit Institution – the Court of Audit of the Republic of Slovenia (CoARS), which plays a significant role in overseeing forest management, implementing forestry policy, and protecting forest resources. As the supreme audit institution, the CoARS, in addition to regular financial audits of public institutions and enterprises in the forestry sector, conducts three additional types of audits related to nature protection and sustainable forest management, namely:

- "Economy, efficiency, and effectiveness" audits: The CoARS regularly conducts 3E audits of public resource management, including forests, with the aim of assessing whether forest resources are used sustainably and in accordance with legislation (CoARS, 2020);

- Compliance audits: These audits involve verifying adherence to laws, regulations, and standards, including the Forest Law, nature protection regulations, and international standards for sustainable forest management;

- Thematic and sectoral audits: The CoARS has conducted audits related to the use of EU funds for forestry, the implementation of forest fire protection measures, and the restoration of forests following natural disasters.

The main findings and recommendations from the audits of the Court of Audit of the Republic of Slovenia can be grouped into the following areas:

- Management of state-owned forests: The audits highlighted the need for improved coordination among state institutions, enhancement of information systems for monitoring forest conditions, and strengthening oversight of the implementation of forest protection and restoration measures.

- Implementation of legislation: The CoARS identified challenges in the enforcement of the Forest Law, particularly in the area of combating illegal logging, where it recommended strengthening inspection oversight and stricter application of sanctions.

- Use of EU funds: The audits also examined the efficiency of utilizing sources from European funds for forest restoration and protection, with a particular emphasis on transparency and the justification of investments.

The Court of Audit of the Republic of Slovenia has a developed system of oversight over the forestry sector, conducts regular audits of forest management, and actively participates in international initiatives for forest protection and the fight against illegal logging.

The recommendations of the CoARS contribute to the improvement of forestry policy, the strengthening of institutional oversight, and alignment with European standards for sustainable forest management. The Court of Audit reviewed the "effectiveness of the management of state forests" following the establishment of Slovenian State Forests -Slovenski državni gozdovi (SiDG) in 2016, which took over the management of state-owned forests. The objective of the audit was to determine whether the competent ministries and SiDG had effectively established a system for forest management, timber sales, forest regeneration, and the sustainable use of forest resources. The Court of Audit concluded that the management of state forests was not sufficiently effective and issued recommendations for improving planning, oversight, and transparency. The key findings of this audit are that:

- The formation of SiDG was in accordance with the law, but the oversight system and the setting of goals were not sufficiently clear;
- There were inconsistencies in timber sales – some sales were not market-optimal;
- Forest regeneration was not always timely, which may have long-term consequences for resource renewability.

THE EUROPEAN COURT OF AUDITORS AND FOREST AUDITS

The Treaty on the European Union and the Treaty on the Functioning of the European Union do not explicitly mention forests in their provisions. "There is no common forestry policy at the EU level, and forestry remains within the competence of the Member States" (Ofak, 2015). However, the EU increasingly takes forests into account in its policies on sustainable development and climate change. Concerns about climate change in relation to forests are reflected in the Renewable Energy Directive and the LULUCF Regulation[38]. The EU allocates significant financial resources to forestry-related climate change actions and biodiversity measures, primarily through the (EAFRD) [39].

The European Court of Auditors (ECA), within the scope of its mandate, conducts audits related to sustainable development - specifically forest protection - starting from the premise that, despite the existence of EU legislation aimed at combating illegal logging, such practices persist in Member States. Two reports are of particular significance:

Thematic Report of the (ECA) No. 13/2015 – "EU support for timber-producing countries under the Action Plan on Forest Law Enforcement, Governance and Trade";

Thematic report of the (ECA) No. 21/2021[40] – "EU financial resources for biodiversity and climate change in EU forests (Special report, 2021) [41]".

[38] LULUCF (Land Use, Land-Use Change and Forestry) in the context of the European Union (EU) refers to the sector encompassing land use, land-use change, and forestry. It is an integral part of the EU's climate policy, as this sector can influence climate change both through carbon dioxide emissions and removals. One of the key aspects of LULUCF is its role in climate policy: the LULUCF sector can absorb CO_2 (e.g., through growing forests) or emit it (e.g., through deforestation or the conversion of land to arable use). Alignment with the Green Deal: This sector represents an important component of the European Green Deal, as it relies on nature-based solutions to combat climate change.

[39] The European Court of Auditors "found that, overall, the rules and procedures within the framework of the EAFRD do not ensure increased biodiversity and resilience to climate change. The legislative proposals for the (CAP) for the post-2020 period provide Member States with greater flexibility in designing forestry support programmes, but they do not address the identified shortcomings. The EU's common monitoring system does not measure the effects of forestry measures on biodiversity and climate change".

[40] On 14 July 2021, the ECA adopted a special report titled: *"EU funding for biodiversity and climate change in EU forests: positive but limited results."*

The Thematic Report of the (ECA) No. 13/2015 states: “Illegal logging and the trade in illegally harvested timber have been long-standing problems, despite international efforts to address them since the late 1990s. These practices are harmful to the environment, cause biodiversity loss, negatively impact the livelihoods of people who depend on forests, distort markets, promote corruption, and undermine the rule of law and good governance.” In 2003, the European Commission published a proposal for the EU Action Plan on Forest Law Enforcement, Governance and Trade (FLEGT), aimed at tackling the problem of illegal logging and the related trade. The objective of the FLEGT initiative is to reduce illegal logging globally by supporting forest management in timber-producing countries and by reducing the consumption of illegally sourced timber within the EU. The Action Plan is based on bilateral agreements between the EU and individual timber-exporting countries, known as Voluntary Partnership Agreements under the FLEGT framework. Under these agreements, partner countries commit to trading only in timber products that have been legally harvested. On the basis of these agreements, exporting countries establish systems for verifying the legality of the origin of their timber. Once the required conditions are met, they are permitted to issue “FLEGT licences[42].”

The European Court of Auditors examined in this audit whether the Commission effectively managed the support provided under the EU FLEGT Action Plan to timber-producing countries in order to address illegal logging. The Court concluded that “the Commission did not manage this support adequately[43].” The support for FLEGT was neither sufficiently well designed nor properly targeted. While the Commission developed “the FLEGT Action Plan in an innovative manner and identified possible measures to be taken”, it failed to establish a corresponding work plan with clear objectives, key milestones, and a dedicated budget. Although these elements were difficult to prepare at the very outset of the initiative, they should have been defined within the first few years. When assistance was approved, it was not done according to clear criteria, and the effectiveness of the support was diminished due to the large number of countries involved. The EU Timber Regulation (EUTR), which was listed as one of the possible measures in the 2003 Action Plan, has still not been fully implemented.

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[41] From 2014 to 2020, 24 EU Member States allocated a total of 4.89 billion euros of EU funds for two forestry measures, but by the end of 2020, only 49% of these funds had been spent.

[42] A FLEGT licence is an official document certifying that a shipment of timber or timber products has been legally produced in accordance with the laws of the exporting country. This licence is a key element of the EU Action Plan on *Forest Law Enforcement, Governance and Trade (FLEGT),* which aims to combat illegal logging and the trade in timber.

[43] EU support to timber-producing countries has not been sufficiently effective. The main projects examined, which aimed to strengthen the capacities of public administrations, were not successful. While a large number of implemented projects contributed to raising awareness of illegal logging and supported the work of civil society organizations, they were often accompanied by various challenges. Twelve years have passed since the introduction of the Action Plan, and despite significant interest in Voluntary Partnership Agreements, no FLEGT licensing system is yet operational, with several consecutive deadlines for their implementation having been missed. Monitoring of progress was inadequate, particularly due to the lack of a clear accountability framework, and progress reporting was also unsatisfactory.

In the Thematic Report No. 21/2021, the ECA focused its audit on assessing the effectiveness of the measures implemented by EU Member States to protect biodiversity and combat climate change in EU forests during the 2014–2020 period. The report concludes that EU efforts had a positive but limited impact on forest protection and the fight against climate change. Identified issues include the insufficient use of remote monitoring, inadequate measures to combat illegal logging, and a weak focus of rural development policies on biodiversity and climate change. Overall, the Court concluded that, in areas where the EU holds full competence, it has had a positive but limited influence on biodiversity protection and climate action in EU forests[44]. The report states that "the EU adopted the Habitats Directive and the Birds Directive, and the Commission introduced several strategies to address the unsatisfactory state of biodiversity and forest conservation within the EU. However, the Court found that the quality of conservation measures for forest habitats covered by these directives remains problematic". Based on the findings of this audit, the European Court of Auditors concluded:

- Limited impact of EU policies: Although the Habitats and Birds Directives have been adopted, along with strategies for forest conservation, the quality of conservation measures remains problematic. Most measures are focused on maintaining the current state rather than achieving improvements.
- Insufficient action against illegal logging: Although the Timber Regulation[45] prohibits placing illegally harvested timber on the market, the Commission has not adequately assessed the quality of checks carried out by Member States, and the use of remote monitoring has been inconsistent.
- The Court identified procedural shortcomings and a lack of checks in Member States, which allows illegal logging to continue.[46]
- Lack of focus on climate change adaptation: While EU policies increasingly incorporate forests in the context of climate change, issues such as forest adaptation to climate change and the establishment of ecological limits for the use of forests for energy purposes are not sufficiently developed.
- Limited effectiveness of funding through the EAFRD: Although 90% of forestry funding is provided through the European Agricultural Fund for Rural Development (EAFRD), the rules and procedures do not ensure increased biodiversity or resilience to climate change. Existing measures have a limited impact due to modest funding and weaknesses in their design.

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[44] The amount of funding allocated from the EU budget to forest areas is significantly smaller than the amount allocated to agriculture—accounting for less than 1% of the CAP budget. These funds are primarily directed towards supporting conservation measures, as well as the planting and restoration of forest land. Ninety percent of EU forestry funding is disbursed through the European Agricultural Fund for Rural Development (EAFRD). The EU's international commitments in this area include combating illegal logging and protecting biodiversity.

[45] The Timber Regulation prohibits the placing of illegally harvested timber on the EU market, but definitions and enforcement depend on national rules, leading to inconsistencies and weaknesses in control.

[46] In cases such as Poland and Romania, the Court noted that national authorities approved logging without proper environmental assessments and oversight, leading to the loss of protected forest habitats.

In its 2021 findings on EU forests, the European Court of Auditors further noted that "Member States often lack up-to-date and reliable data on the condition of forests." It identified that "the absence of a common system hinders the assessment of the EU's progress in biodiversity conservation and climate change mitigation," and that "national forest strategies are not always aligned with EU objectives, which complicates coordination."

MORATORIUM ON FOREST LOGGING

Numerous countries, in response to the alarming loss of forest resources, ecosystem degradation, and the fight against illegal logging, as well as based on previous audits and their findings, have introduced moratoria or bans on logging as a forest protection measure, either as temporary, permanent, or partial restrictions.

Moratoria and bans on logging have become globally accepted instruments for the urgent halt of deforestation, the protection of biodiversity, and the fight against climate change. The EU Deforestation Regulation (EUDR 2023/1115) prohibits the trade of products linked to deforestation, requiring geographic tracing of plots and due diligence procedures. Countries such as Finland and Sweden apply stricter criteria for logging in protected areas, including mandatory assessments of biodiversity impact (Forest Act, 2010).

The most notable examples of successfully implemented moratoria include **Indonesia, China, Vietnam, Myanmar, Albania, Kenya, and the Democratic Republic of Congo.** These measures have often been accompanied by strengthened inspections, the introduction of strict penalties, and international support for forest restoration. The success of these policies depends on political will, enforcement capacity, and the involvement of local communities. In many cases, moratoria have produced results in reducing deforestation, but challenges related to monitoring, corruption, and alternative sources of income remain significant.

Between 2011 and 2023, **Indonesia** introduced a moratorium on the issuance of new permits for logging primary rainforests, which contributed to a reduction in forest loss by up to 60%, supported by international financial assistance. In 2011, Indonesia introduced a moratorium on the issuance of new permits for logging primary rainforests and peatlands, as part of a broader initiative aimed at reducing greenhouse gas emissions and preserving biodiversity. This policy was initially introduced for a two-year period but was extended multiple times and made permanent in 2019 (Climate action, 2019)[47]. The moratorium covered approximately 66 million hectares of primary forest and peatland. According to data from the Indonesian Ministry of Environment and Forestry, the deforestation rate in areas covered by the moratorium decreased by 38% between 2011 and 2018, compared to the seven years prior to

[47]https://www.weforum.org/stories/2019/08/indonesia-president-makes-moratorium-on-forest-clearance-permanent/

implementation of moratorium[48]. Some sources and analyses report even higher estimates - up to a 60% reduction in forest loss, which indicates substantial progress compared to previous decades when Indonesia had some of the highest deforestation rates in the world[49]. However, it is important to note that certain legal ambiguities and exceptions enabled continued logging and the setting of intentional fires within protected areas, as well as periodic redrawing of the boundaries of protected areas. Civil society activists and non-governmental organizations frequently criticized the implementation due to these weaknesses, although the overall trend still pointed to a reduction in total deforestation. The moratorium was part of a broader international agreement, particularly through the REDD+ mechanism (Reducing Emissions from Deforestation and Forest Degradation). The most significant bilateral partner was Norway, which signed an agreement with Indonesia in 2010 worth up to USD 1 billion, conditional on results in reducing deforestation. Norway provided funds based on achieved results (results-based payments), and the first transfers were made after Indonesia emission reductions. In addition to Norway, considerable financial support was provided through the Green Climate Fund (GCF), which in 2020 and 2023 approved and disbursed tens of millions of dollars to Indonesia based on reports of emission reductions in the forestry sector[50]. These funds were used to support further activities such as the restoration of degraded areas, the conservation of peatlands, and the strengthening of forest management capacities. Indonesia's moratorium on the issuance of new logging permits for rainforests, from 2011 to 2023, significantly contributed to the reduction of deforestation, with estimated decreases in forest loss ranging from 38% to 60% in protected areas. This success was achieved with substantial international financial support, primarily from Norway (Global Forest Watch, 2019) [51] and the Green Climate Fund, through results in emission reductions. While weaknesses in implementation persisted, the overall impact of the policy was positive.

Overview of the countries with implemented moratorium on forest logging

The Republic of Albania introduced a 10-year moratorium on commercial logging and the trade of forest products for the period 2016–2026. A "Green Guard" was established to monitor enforcement, with penalties of up to €40,000 for violations. As a result, illegal logging decreased by 47% in the first three years, although problems in the enforcement of sanctions were reported. Since 2016, the ten-year moratorium on commercial logging and forest product trade has remained in force. The ban was introduced due to severe forest loss and ineffective oversight. It is accompanied by strict penalties and the formation of

[48]https://news.mongabay.com/2019/08/indonesia-forest-clearing-ban-is-made-permanent-but-labeled-propaganda/
[49]https://www.indonesiapalmoilfacts.com/indonesia-is-the-model-for-reducing-deforestation/
[50] https://forestsnews.cifor.org/70458/results-based-payments-in-indonesia-a-strategy-to-move-redd-forward?fnl=
[51] https://www.wri.org/insights/indonesia-reduces-deforestation-norway-pay

specialized inspection bodies. Although **Romania** has not formally introduced a nationwide moratorium, it has repeatedly enacted temporary bans on logging in protected areas and national parks, primarily due to illegal logging and pressure from the EU.

Brazil periodically enforces seasonal or regional logging bans in the Amazon, particularly during dry seasons and in areas at high risk of wildfires. However, there is no permanent national moratorium; rather, the bans apply to specific regions and types of forests. The objective is to reduce deforestation, greenhouse gas emissions, and to protect biodiversity.

Among African countries, **the Democratic Republic of the Congo (DRC)** stands out, where a moratorium on the issuance of new logging concessions has been in place since 2002. The aim is to protect the Congo Basin rainforests and combat corruption. Although it is not a total ban on all logging activities, new forest exploitation contracts cannot be awarded, and extensions of existing concessions are strictly controlled[52]. **Kenya** has repeatedly imposed moratoriums on logging in state and community forests: 1999–2012: A multi-year moratorium on logging in public forests due to drought and deforestation. 2018–2023: A six-year ban on logging in state and community forests, introduced to restore forest cover and address corruption in the forestry sector. The moratorium was lifted in 2023 but sparked significant public debate[53]. **Uganda** introduced a ban on timber exports in 2023 due to unregulated logging and forest degradation, aiming to protect the remaining forest resources and strengthen oversight[54].

With regard to Asian countries, Vietnam introduced a ban on logging in natural forests in the central and northern regions in 2016, which remains in effect. This measure was a response to widespread forest degradation and climate change[55]. In 2016, **Myanmar (Burma)** implemented a one-year nationwide moratorium on logging, while in certain mountainous areas (such as Bago), the ban on logging has been in effect for ten years. **The People's Republic of China**, in response to catastrophic floods and widespread soil erosion, imposed a complete ban on logging in natural forests in several key provinces in 1998. This moratorium/ban was later expanded nationwide, with exceptions for certain types of forest management. Thailand, the Philippines, Sri Lanka, and New Zealand have, at various times, introduced partial or complete bans on logging in natural forests due to degradation, erosion, and climate-related risks.[56]

Moratorium – the case of Montenegro

Systematic problems in recording and prosecuting illegal logging further confirm the need for some form of moratorium on forest logging in Montenegro to protect forest resources and establish transparency. Data indicate that

[52] https://www.greenpeace.org/africa/en/blogs/13258/5-points-to-understand-congos-logging-moratorium/
[53] https://www.greenpeace.org/africa/en/blogs/54301/lifting-kenyas-moratorium-on-logging-shows-poor-judgement-heres-why/
[54] https://news.mongabay.com/2023/07/forests-finance-wood-export-bans-and-short-staffed-regulators/
[55] https://www.un-redd.org/news/contemplating-impacts-and-effectiveness-logging-bans
[56] https://www.fao.org/4/x6967e/x6967e04.htm

Montenegro lacks the capacity to control logging due to technological obsolescence and a dysfunctional legal framework. Delaying the introduction of any form of moratorium would further jeopardize citizens' constitutional rights to a healthy environment and the economic survival of rural communities. By 2040, Montenegro could become an ecological and economic "dead zone" with irreversible consequences for all segments of society.

Montenegro is facing an ecological crisis, with forest resources declining at an alarming rate of 14.5% over the past decade. This rate of degradation directly threatens biodiversity, climate stability, and the country's economic potential. The analysis of the attached document reveals three key arguments for the urgent introduction of a moratorium: (1) ecological collapse due to unsustainable exploitation, (2) systemic inefficiency of institutions in preventing illegal activities, and (3) a direct conflict between the current management model and European sustainability standards. Without immediate intervention, a significant loss of forest resources by 2040 is inevitable, with serious consequences for all segments of society.

Based on the conducted performance audit, the Supreme Audit Institution assessed that the implementation of environmental protection policies in the area of excessive (illegal) forest logging has been unsuccessful. Based on the audit of documentation which was provided to Supreme Audit Institution by the European Space Agency, the Police Directorate, basic State prosecutors' offices, and the Forest Administration, revealed a significant discrepancy between the officially recorded cases of illegal logging and the total estimated damage in forest areas, according to data from the European Space Agency[57]. Satellite Monitoring Enables: Rapid identification of new logging activities and comparison with official permits; planning and targeted deployment of field inspections in cases of high risk of illegal logging; long-term monitoring of forest regeneration and assessment of the effectiveness of protection measures (European Space Agency, 2011)[58].

Accordingly, one of the possible measures is a moratorium on forest logging due to significant discrepancies between ESA satellite data and official records. Satellite data indicate a loss of forest biomass between 7.9 and 16 times greater than officially recorded logging volumes, with the largest discrepancy observed in 2024, when the difference amounted to 12,418,662 m³ (26.7 times more than the officially recorded volume). Financial losses from unrecorded

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[57]Detection Methodology - Monitoring is conducted through time series analysis of satellite imagery, whereby images of the same areas are compared over time to identify abrupt changes. Algorithms automatically distinguish legally authorized logging from illegal activities by utilizing data on permitted logging locations and comparing them with satellite-detected changes. The minimum detection unit ranges from 1 to 5 hectares, and data updates can occur on a weekly to monthly basis. Integration with National and EU Systems - Data from the ESA are integrated into the Copernicus Land Monitoring Service (CLMS) and the new EU Observatory on Deforestation and Forest Degradation, which provide authorities and the public with free access to forest-related data across Europe. Within the framework of the EU Deforestation Regulation (EUDR), satellite data support the verification of the geolocation of each plot and the compliance of wood-derived products with anti-deforestation requirements.

[58]https://www.esa.int/Applications/Observing_the_Earth/Satellites_keep_forest_management_in_check

logging are estimated at €2.9 billion for the period 2021–2024, with potential losses in 2024 alone exceeding €1.1 billion, posing a serious threat to the revenue side of the national budget. This indicates that large-scale illegal logging "requires a high degree of organization and systemic support." Operations of such magnitude necessitate the following components: specialized machinery, logistical support, access to markets for timber distribution, and most importantly, institutional oversight and the effective, non-selective prosecution of criminal offenders (Criminal Code of Monetenegro, 2022) [59].

The machinery required for logging and transporting large volumes of timber includes professional forestry equipment: harvesters, forwarders, skidders, trucks with semi-trailers, and hydraulic cranes. This equipment enables efficient logging, processing, and transport of large quantities of timber within a short period of time. Logistical support involves the existence of an organized network that encompasses the planning of logging operations, coordination of transportation, storage, and distribution of the harvested timber. This network must be sufficiently sophisticated to evade routine checks and inspection controls, which requires knowledge of the operational systems and procedures of inspection authorities.

Analysis of data from the European Space Agency (ESA) indicates a critical state of forest ecosystems, necessitating the urgent adoption of a moratorium on logging (Global Forest Watch, 2017)[60]. According to ESA data, forest cover loss is significant: between 2021 and 2024, 587.1 km² of Montenegro's forest cover was destroyed, with 70% of the damage attributed to illegal logging. This has considerable climatic implications[61]. In addition, endemic species are under threat, and habitat degradation has directly endangered over 60% of endemic plant species. Satellite analyses (Global Forest Watch, 2017)[62] have also identified 12 critical areas where forest fragmentation disrupts species migration. Furthermore, the destruction of forests has led to a reduction in carbon absorption capacity, lowering CO_2 uptake by an estimated 1.5 to 3.5 million tons annually - undermining the targets set by the Paris Agreement[63]. Without urgent measures, Montenegro risks losing up to 50% of its endemic species by 2030 and exceeding CO_2 emission targets by 120% relative to climate neutrality goals.

The audit identified clear institutional shortcomings that enable organized crime to cause losses to the state amounting to €2.9 billion for the period 2021–2024 through unrecorded logging activities. In particular, a lack of adequate supervision was noted, with one forestry inspector responsible for monitoring

[59] KZCG (Criminal Code of Monetenegro) defines criminal offenses in this area, such as "Forest Destruction" (Article 323) and "Forest Theft" (Article 342).

[60] The loss of forests increases soil erosion and destabilizes the hydrological system.

[61] Annual logging of 14–32 million m³ of wood (according to ESA data) releases 14–32 million tonnes of CO_2, which corresponds to approximately 300–700% of Montenegro's annual emissions (4.6 million tonnes of CO_2).

[62] https://www.globalforestwatch.org

[63] The Paris Climate Agreement is a global accord on combating climate change, adopted on December 12, 2015, at the UN Climate Change Conference (COP21) in Paris, and entered into force on November 4, 2016.

1,387 km² of forest area (10 inspectors for 13,883 km²), resulting in an illegal logging detection rate of only 8.3%, which is four times lower than the EU average. This situation leads to over 90% of reports on forest theft being filed against "unknown perpetrators[64]," while organized groups exploit heavy machinery under the protection of corrupt officials.

Analysis of data from the European Space Agency (ESA) reveals a critical economic imbalance between the short-term revenues from logging and the long-term losses of ecosystem services. Commercial yield from logging: According to ESA data, the annual revenue from both legal and illegal logging amounts to approximately €725 million (an average of €2.9 billion for the period 2021–2024) (ESA, 2011).

Loss of ecosystem services: Applying the CICES methodology, the total annual loss of services (climate regulation, water runoff management, and erosion control) is estimated at €1.45 billion, which is twice the commercial yield. If the current trend continues, the following annual losses are expected:

- Agriculture: (on an annual level) between €120 and €189 million due to decreased soil fertility caused by (erosion);
- Hydropower: between €45 and €70 million due to reduced reservoir capacity caused by (sedimentation);
- Tourism: between €200 and €300 million due to the loss of attractiveness of Durmitor National Park and Biogradska Gora.

Without a moratorium, if the current pace continues, even assuming that contracts are concluded with the current forest users (who possess machinery)[65] in accordance with the Law on Public-Private Partnership, since the Forestry Administration itself lacks machinery for logging, structural problems in forest management and systemic corruption will inevitably lead to the continuation of illegal activities and extremely high losses to the state budget.

CONCLUDING REMARKS

Montenegro is constitutionally defined as an ecological state, which imposes strict criteria for forest protection as a fundamental prerequisite for environmental preservation. The Law on Forests and other national regulations define preventive measures (e.g., staged logging, habitat protection), yet independent findings by the (ESA) confirm a significant reduction in forested areas, including within protected areas. The imperative to implement European directives in the context of Chapter 27 of the EU accession negotiations and to meet the UN SDG, has increased pressure to combat illegal logging and (the intentional) burning of forested land. However, the state has not established an effective system of monitoring, protection, and enforcement in this domain yet. Therefore, in order to determine an indisputable factual basis and to develop

[64] The Law on Forests does not require proof of origin for timber, thereby enabling the legalization of illegally harvested wood through concessionaires and regional markets.
[65] Current forest users hold a monopoly over harvesters, forwarders, and other specialized forestry machinery.

professional recommendations aimed at improving the current situation, the work of the independent State Audit Institution is of particular importance. Based on a defined methodology, it conducts a specific type of audit - performance audit - with the objective of assessing the extent to which state authorities are effectively implementing laws and national strategies.

The role of supreme audit institutions is primarily centered on monitoring and evaluating the effectiveness of national strategies for implementing sustainable development goals, which include, among other objectives, combating climate change and, within that framework, forest protection.

The International Organization of Supreme Audit Institutions (INTOSAI) and its regional groups (EUROSAI WGEA) encourage national supreme audit institutions to conduct audits in the area of environmental protection, including forests, as part of the global effort to achieve sustainable development, good governance, and public sector accountability. The SAIs must address the effectiveness of forest protection policy implementation, as forests are a vital resource for sustainable development, climate resilience, and economic prosperity. Effective forest protection and management require independent, professional, and continuous (institutional) oversight.

Accordingly, the State Audit Institution, as the constitutionally established supreme audit body in Montenegro, plays a crucial role in assessing the efficiency of public policies, including forest protection, through performance audits that examine the economy, efficiency, and effectiveness of resource management. The contribution of the supreme audit to improving forest protection policies can be evaluated with particular reference to conducted audits, prepared findings, issued recommendations, and the extent of their implementation. Based on the audits conducted, a broader scope of systemic disorder and inefficiency has been identified, such as the lack of capacity within inspection bodies that do not have sufficient resources for effective supervision. Additionally, the sanctioning system is ineffective because perpetrators of criminal offenses under Articles 416–417 of the Criminal Code of Montenegro are either not prosecuted or there is insufficient quality evidence to establish the criminal nature of the offense, which undermines the criminal-legal protection system of forests.

Based on the findings of Supreme Audit Institutions, numerous countries have introduced moratoria or bans on logging - either as temporary or permanent measures - in response to alarming forest loss, ecosystem degradation, and efforts to combat illegal logging as a measure of forest protection. Moratoria and bans on forest logging have become globally recognized instruments for the urgent cessation of deforestation, the protection of biodiversity, and the fight against climate change.

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