EU Auditors to focus on Covid-related action in 2021

One in four new audits by the European Court of Auditors (ECA) this year will deal with the EU’s response to the COVID-19 pandemic and the Next Generation EU (NGEU) recovery package, the ECA announced in its audit plan for 2021, published today. Moreover, in the coming five years, the EU auditors will aim to contribute to a more resilient and sustainable European Union which upholds the values on which it is based. They will continue striving to provide citizens with strong audit assurance, improving the accountability and transparency of EU action and auditing its performance in the areas that matter most, according to the institution’s new strategy for 2021-2025, also released today.

The EU auditors’ 2021+ work programme, which extends into the following year, lists 73 special reports and reviews they plan to publish in 2021 and 2022 in four strategic areas:

- the EU’s economic competitiveness and cohesion
- climate and resource challenges
- security and European values
- fiscal policy and public finance.

These publications will focus mainly on assessing the performance of EU action in select areas such as vaccine procurement, food security and free movement during the pandemic, national recovery plans, digitalisation of schools, e-government, circular economy, climate mainstreaming, sustainable fishing, fighting fraud in the common agricultural policy, the European Border and Coast Guard Agency (Frontex), EU banking supervision, and lobbying of lawmakers. The auditors have selected these areas based on an assessment of the main risks in relation to EU spending and policy delivery.

“Our 2021 work programme marks the start of our new strategy that will guide our work as the EU’s independent external auditor until 2025,” said ECA President Klaus-Heiner Lehne. “EU citizens can continue counting on us on key issues for the future of the EU: we will target our audits at the areas where we can add most value, highlighting what works well and drawing attention to what does not. This also applies to the new EU measures to protect citizens from the adverse effects of the pandemic.”
Over the next five years, the auditors will also further develop their audit approach for signing off the EU accounts and checking whether spending complies with the rules. They will take into account the far-reaching changes brought by the 2021-2027 multiannual financial framework and the NGEU recovery package, which will affect the financing and use of the EU budget, including new forms of own resources and a potential shift from eligibility rules to performance-based aspects. Another area of focus will be cooperating more closely with the EU’s fraud-detection bodies and contributing more to combating fraud in EU spending and revenue collection.

The ECA’s 2021-2025 strategy also looks at possible changes to the auditors’ own mandate. The institution’s main task is to hold to account the various bodies managing EU funds and implementing EU policies, but there remain accountability and audit gaps. In the coming years, the EU auditors will therefore seek clear and broader powers to audit not only EU bodies, which is currently the case, but also key intergovernmental structures relevant to the functioning of the EU.

Background information

The ECA’s role is to check that EU funds are raised and spent in accordance with the relevant rules and regulations, and properly accounted for and used efficiently and effectively in the interest of EU citizens. Its audit reports and opinions are an essential element of the EU accountability chain – they are used to hold to account those responsible for implementing EU policies and programmes: the Commission, other EU bodies and administrations in Member States. They also help EU citizens to understand more clearly how the EU and its Member States are meeting current and future challenges.

The ECA’s 2021-2025 strategy and 2021+ work programme are available on the ECA website eca.europa.eu in English; other EU languages will be added shortly.

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