

EN

2017

Work Programme



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OF AUDITORS

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Welcome to our work programme for 2017. In line with our 2013-2017 strategy, we will continue to:

- focus our products on improving EU accountability;
- work with our partners in the accountability process;

- guarantee our continuing professionalism;
- make best use of our knowledge, skills and expertise; and
- demonstrate our performance and accountability.

The specific audit tasks contained in this work programme are the result of a comprehensive planning process that involves reviewing EU developments and consulting with stakeholders, in particular the European Parliament.

On pages two to four you will find a list of the audit topics on which we plan to start work in 2017. These address key concerns such as energy and climate, the single market, poverty and social exclusion, migration, integration and European security challenges.

In this document you will also find a comprehensive list of the special reports we intend to publish in 2017, as well as additional information about our annual reports, work programming process and institution.

Overall, we intend to produce more than 90 annual reports, special reports, opinions and other outputs in 2017. In this way we look forward to helping improve EU financial management and accountability in the interest of all citizens.

Klaus-Heiner Lehne
President

Our priority tasks in 2017

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During 2017 we will start work on the following priority audit tasks:

Energy and climate change, including climate mitigation and adaptation

- Photovoltaic and wind parks
- Innovative and traditional instruments for climate action
- Floods directive

Achievement of a deeper, fairer and more complete Single Market

- Free movement of professionals
- E-commerce's vulnerability to tax fraud
- EU passenger rights

Economic and financial governance

- EIOPA - Effective insurance and pension supervision in the EU
- Single Resolution Board - Set-up and readiness to manage a bank resolution

Achieving economic growth and jobs through investment

- EU's venture capital interventions

Tackling poverty and social exclusion

- Long-term unemployment

Responding to migration, integration and European security challenges

- Facility for refugees in Turkey
- EUCAP SAHEL missions to Niger and Mali
- Follow-up of special report 17/2014 on nuclear, biological and chemical weapons risks from outside European Union
- Integration of refugees and migrants (cohesion funds)
- Turkey country audit
- Election observation missions

New ways of financing EU policies and initiatives

- EFSI: management of investment plan and EU added value

Better EU spending: focusing on priorities, efficiency and results

- Rural development: from cost reimbursement to entitlement / performance based control systems
Cost of implementing the 2014-2020 ESI funds

Our priority tasks in 2017

Assessing performance of EU institutions, agencies and bodies

- Landscape review of the Commission's duty to monitor the implementation of EU legislation (Art. 17(1) TEU)
- Cost-benefits and governance in OLAF
- Reform of the EU staff regulation
- The real estate policy of the EU institutions

Other

- Air quality
- Fraud in cohesion area
- Animal welfare
- Organic food
- The expiration of the Cotonou agreement

Our priority tasks in 2017

Annual reports

We devote a significant proportion of our resources to preparing the annual **statements of assurance**, which we present in our annual reports. These are based on financial and compliance audits of the EU budget and European Development Funds, as well as the 51 EU agencies, decentralised bodies and other institutions. The audit work takes place between March of the financial year in question, through to June of the following year. This allows us to complete the annual reports according to the timetable set by the Financial Regulation. During 2017 we will work on the completion and publication of the statement of assurance for the 2016 financial year and start on the exercise for the 2017 financial year.

The work underlying the statement of assurance covers the two aspects on which the Treaty on the Functioning of the European Union requires us to provide an annual opinion: the **reliability of the accounts** and the **legality and regularity of the transactions** that underlie them. Where possible, we take account of the internal controls put in place at the European Commission, in the Member States and other implementing bodies, the results of the work of **other auditors** as well as the representations of management in the form of the **annual activity reports** of the Directors General of the European Commission. Further information on the audit approach followed can be obtained from our website eca.europa.eu.

In performing our work in this area we aim to provide clear conclusions on the state of accounting and financial management of the EU budget (and specific spending areas), as well as to give practical, cost-effective **recommendations** where improvements can be made.

Our work programming process

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We follow a rigorous three step process for selecting audit tasks aimed at achieving maximum impact from our work and making best use of our resources:

1. We carry out a yearly policy and risk review to identify risks to financial management, developments in policy areas, stakeholder priorities, results of recent audits, audit profession developments, and the work of other Supreme Audit Institutions.
2. Based on our priorities, we identify potential audit tasks. They are approved by the College to provide a basis for the annual work programme.
3. The annual work programme is prepared setting out the audit tasks to be implemented during the year and the resources allocated to them. It contains both permanent and recurrent tasks (financial and compliance audits), as well as priority tasks selected (performance audits). The work programme is reviewed and updated during the year, to take into account recent developments and changes to priorities.

The European Court of Auditors (ECA) is the guardian of the EU's finances. We contribute to the sound management of the EU's budget and assist the legislators of the European Parliament in holding to account the European Commission, its executive body.

The European Court of Auditors undertakes:

- **financial and compliance audits** – on the reliability of annual accounts and the legality and regularity of transactions as required by legislation (notably the statement of assurance) as well as assessments of whether the systems or transactions of specific budgetary areas comply with the rules and regulations governing them.
- **performance audits** – on the effectiveness of EU policies and programmes and on the soundness of financial management (including value for money). These audits are on specific management or budgetary topics and often cover a number of financial years.

In addition to audits required by legislation, the ECA selects specific tasks at its own discretion on the basis of criteria such as public interest, risk of irregularity or poor performance and potential for improvement. Their complex subject matter means they can require more than a year to complete.

We publish the results of our audit work in the following types of report:

- **annual reports** – present the results of financial audits of the EU budget and the European Development Funds (statements of assurance), and budgetary management and performance aspects.
- **specific annual reports** – present the results of financial audits of the EU agencies and decentralised bodies.
- **special reports** – present the results of selected performance and compliance audits on specific spending or policy areas, or budgetary or management issues.

In addition, we are called upon to provide our **opinion** on new or updated legislation with a financial impact. We also produce **landscape reports**, providing information and analysis of key issues based on our audit knowledge.

European Court of Auditors – Special reports to be published in 2017

Audit subject	Area description	Objective of the task
Smart and Inclusive Growth – Competitiveness for growth and jobs		
SME Guarantee Facility: Competitiveness and Innovation Programme (CIP) and the Loan Guarantee Facility (LGF) under the Competitiveness of Enterprises and SMEs (COSME)	Small and medium sized enterprises (SMEs) are the backbone of the European economy. They constitute about 98 % of all firms and employ around three-quarters of the work force. The SME Guarantee (SMEG) facility is a financial instrument to enhance the access to finance for SMEs and is managed by the European Investment Fund on behalf of the European Commission (DG ECFIN). The SMEG provides guarantees or counter guarantees to financial intermediaries for loans granted by financial institutions to SMEs. The ultimate aim is to increase the supply of debt financing to SMEs.	To assess the impact of the SMEG on access to finance for SMEs and the effectiveness of the SMEG in the 2007-2013 period.
Youth employment II	Over the last decade, and in particular since the beginning of the economic and financial crisis, the number of unemployed people in the EU has increased considerably. To improve the situation, the EU's Council of Ministers adopted, in 2013, a Council Recommendation to establish a 'Youth Guarantee'. The Council recommends that all young people under 25 get a good-quality offer of a job, apprenticeship, traineeship, or continued education within four months of leaving formal education or becoming unemployed. In parallel, in February 2013, the European Council agreed to create the Youth Employment Initiative (YEI) to increase the EU financial support available to the regions and individuals struggling most with youth employment and inactivity.	To examine whether the Youth Guarantee is delivering results in the Member States and whether YEI is contributing to it.
PPPs – Public Private Partnerships	Public Private Partnerships (PPPs) were developed from the 1990s as a method to combine the efficiency and innovation traits of the private sector with the stringent budgetary constraints placed on public expenditure. The main criteria of a PPP are the long duration of the project (often stretching to 30 years) and the sharing of risk between the private and the public partner. There are various risks to sound financial management of a PPP. They can be classified under five categories which relate to the various phases of the PPP and to the related policy framework: a) inadequate EU and Member States' policy and legal framework for the implementation of PPPs; b) unjustified decision to go for the PPP approach; c) inappropriate risk sharing and contractual provisions; d) insufficient performance; and e) weak contract management.	To check whether EU-funded PPP projects have been effectively managed and have provided added value.

European Court of Auditors – Special reports to be published in 2017		
Audit subject	Area description	Objective of the task
Jaspers	JASPERS (Joint Assistance to Support Projects in European Regions) is a technical assistance facility created in 2006 in favour of Member States which joined the European Union from 2004 onwards. Considering the scale of preparation required for major projects combined with the relative lack of experience and capacity of these countries, the European Commission primarily aimed to provide these Member States with the support they need to prepare high quality major projects through a partnership with the European Investment Bank, so that these projects could be approved more quickly by the services of the Commission. JASPERS offers assistance for all stages of the project development, from the initial identification of potentially eligible projects until EU grant approval. While JASPERS in general intends to act during the project preparation, its role can also be limited to review project documentation. Up to now, JASPERS activities mainly concerned major projects. At June 2015, since its inception, the EC approved 435 JASPERS-supported applications for major projects for a total cost of €71.7 billion, of which €42.4 billion in EU grants.	To check whether JASPERS has improved the development of assisted major projects co financed by the EU and thus contributed to higher project quality as well as increasing Member States’ administrative capacity.
Project durability	Durability can be defined as the ability of a project to maintain its operations, services and benefits after project completion. Managing public financial support programmes, including in the European Regional Development Fund (ERDF), in a way which ensures durability of results is a major challenge. Unless the results of the public investments are durable their effectiveness, benefits and added value are significantly impaired. A lack of durability may also undermine the achievement of European Union, national or regional policy objectives in general. Over time, the regulations have set more stringent legal requirements for durability of results in the scope of the Cohesion policy instruments by introducing a cumulative set of conditions constituting an infringement. A five-year time limit for maintaining an investment is currently the rule.	To check whether ERDF productive investment and business support projects have been managed in a way which ensures durability of results.
EU customs and the free circulation of goods	The single market abolished customs controls for intra-Community trade. However goods entering Member States from outside the EU are subject to customs controls. Such customs controls ensure the proper functioning of the internal market if they are based on common rules. This implies that the 28 Customs Administrations should act as if they were one. In 2008, the Commission adopted a Strategy for the evolution of the Customs Union, endorsed by the Council. In the same year, the Parliament adopted a ‘Declaration on the future role of Customs’. The objective was to modernise customs’ working methods and ensure an efficient and effective allocation of resources. The overriding objective of the strategies was to ensure the protection of the financial interests of the European Union, to protect the internal market from unfair and illicit trade and, at the same time, to ensure a proper balance between customs controls and the facilitation of trade.	To assess whether the Commission and the Member States ensure that import procedures protect the EU’s financial interests.

European Court of Auditors – Special reports to be published in 2017

Audit subject	Area description	Objective of the task
Smart and inclusive growth – Economic, social and territorial cohesion		
Partnership agreements	Partnership Agreements are one of the tools introduced through the Common Provision Regulation to make Cohesion policy more effective and results-oriented, and have been introduced by the European Commission and each Member State for the 2014–2020 programming period. Partnership Agreements set out the national authorities' plans on how to use funding from the European Structural and Investment Funds and outline each country's strategic goals and investment priorities following a new intervention logic. This is operationalised and broken down into sub-objectives and actions in the Operational Programmes. The Partnership Agreements and Operational Programmes set out indicators to measure the results achieved.	To assess whether the Commission was effective in negotiating Partnership Agreements and Operational Programmes in cohesion policy so that they focus on results and performance, to examine whether the funds have been concentrated on the thematic objectives, whether the intervention logic provide more focus on needs and a better link to the results, and if indicators can be used to measure the results achieved.
Closures of 2007-2013 programmes	Cohesion and Rural Development policy areas share similar characteristics in terms of their policy objective, instruments, delivery mechanism and management and control system. Therefore the inherent and control risks of these spending schemes are also closely related. They are the two most error prone areas of the EU budget. Under both policy areas, the closure of a programme means the financial settlement of outstanding EU budgetary commitments (through the payment of the final balance to the Member States, the recovery of sums paid in excess by the Commission and/or the de-commitment of the outstanding balance of EU contribution to the programme).	To examine and compare the design of the arrangements for the closure of the 2007-2013 Cohesion and Rural Development programmes, to compare closure arrangements of three programming periods, to assess whether the rules and procedures ensure an efficient closure, to assess whether the Commission provided satisfactory support to the Member States and, finally, to analyse whether the main risks are adequately covered.
Financial corrections	The regulations in the Cohesion area for the 2000-2006, 2007-2013 and 2014-2020 programming periods provide the possibility for the Commission to use a set of measures to protect the EU budget: preventive measures (i.e. suspensions, interruptions), and financial corrections. Although the set-up of these measures differs in each programming period, they play in all periods a crucial role in protecting the EU budget during the lifetime and also at closure of the operational programmes. Both the design and implementation of the measures to protect the EU budget contribute to ensure that in the Cohesion policy area the EU budget is implemented in a regular manner.	To check whether the Commission's preventive measures and financial corrections are effective tools in the Cohesion area, to compare the measures put in place for the programming periods from 2000-2006 to 2014-2020 and to examine whether the information presented is useful.
Absorption	In the context of Cohesion policy EU Member States receive an allocation from the EU budget for each programme period which is made available on an annual basis. Absorption of funds in the Member States is the first necessary, but not sufficient condition for the achievement of results. Not absorbing funds made available by the EU to the Member States implies that investments are not taking place or are delayed. Therefore, the lack of absorption may undermine the achievement of EU policy objectives. For the 2007-2013 programme period €349 000 million of EU funds have been allocated to the different Member States for the implementation of cohesion policy. The eligibility period for expenditure during the programme period 2007-2013 expired on 31 December 2015. At the end of 2014 the absorption rate in some Member States still remained relatively low despite the changes to the regulations adopted by the European Parliament and Council and various actions taken by the Commission. During 2015 some of those Member States accelerated the rate of absorption while others still experienced difficulties in this regard. To date, the lack of implementation of the budget has led to cumulative automatic de-commitments totalling €1 344 million or 0.4 % of the total cohesion policy budget, which represent a net reduction in the transfer to national budgets from the EU.	To assess how the Commission is monitoring the absorption of the cohesion policy budget for the 2007-2013 programme period and the actions it has initiated with a view to supporting Member States accelerating the absorption rate.

European Court of Auditors – Special reports to be published in 2017

Audit subject	Area description	Objective of the task
Is the Macroeconomic Imbalance Procedure (MIP) effective?	The Stability and Growth Pact (SGP) was introduced in 1997 to ensure sound budgetary policies. One of the lessons learned from the recent crisis is that the pre-existing financial and economic governance framework, which mainly focused on fiscal discipline, was insufficient to prevent or detect the build-up of macroeconomic imbalances in many of the EU Member States. With the aim of preventing similar developments in the future, the 2011 reform of the SGP introduced the Macroeconomic Imbalance Procedure (MIP), a new surveillance mechanism which aims at: (a) the detection of macroeconomic imbalances; (b) the prevention of excessive macroeconomic imbalances; and (c) the correction of excessive macroeconomic imbalances.	To assess whether the Macroeconomic Imbalance Procedure is soundly based and adequately implemented.
European Rail Transport System (ERTMS)	Mobility of goods and persons is an essential component of the EU internal market and of the competitiveness of European industry and services, and has a significant impact on economic growth. Over the years, each single European country has developed its own technical specifications for national railway infrastructure (gauge width, safety and electricity standards, signalling systems and others), making it harder and more costly to operate trains across borders. Rail is considered to be one of the most environment friendly modes of transport. One of the most ambitious projects for the single European railway area is the creation of a single signalling system across the EU. There are currently more than 20 standalone train control (signalling) systems across the European Union that are not interoperable, representing a significant barrier to trans-European interoperability. In order to overcome those hurdles, a European control, command, signalling and communication system, ERTMS, which stands for 'European Rail Traffic Management System', has been developed jointly by the Commission, ERA and the European rail industry (UNIFE), the ultimate objective being to replace all the existing national signalling systems in Europe with a unique system.	To check whether the European Rail Traffic Management System has been properly designed, implemented and managed.
Single European Sky	Air travel is a crucial component of the European Single Market. In the modern world, safe and efficient air travel requires a well-coordinated interaction between airlines, airports and air navigation service providers, the latter being responsible for the air traffic management (ATM). In Europe, ATM has traditionally been developed and provided at national level. In a context of increasing traffic and responding to a perceived worsening situation of flight delays. In the late 1990s, the Commission put forward a 'Single European Sky' initiative (SES). The initiative was formalized in 2004 through the adoption, by the Parliament and the Council, of a regulatory framework aimed at improving the efficiency of ATM in Europe. After an amendment in 2009 and several implementing regulations, the initiative now includes regulatory instruments meant to limit the negative effects of fragmented and monopolistic supply, as well as financial support to the coordinated development of new ATM technologies able to increase the capacity of the system.	To verify whether the EU's Single European Sky initiative is resulting in more efficient European air traffic management.

European Court of Auditors – Special reports to be published in 2017

Audit subject	Area description	Objective of the task
Sustainable Growth: Natural Resources		
Natura 2000	NATURA 2000 is the largest ecological network of special protected conservation areas in the world, comprising nearly 26 000 sites and covering almost 18 % of the total EU terrestrial environment as well as substantial marine areas. Natura 2000 is a key element of the EU strategy to halt the loss of biodiversity and ecosystem services by 2020. The Commission assessed in 2013 that the benefits of NATURA 2000 sites can be quantified at up to €300 billion per annum, which greatly exceeds implementation costs of between €5 and 9 billion per year. Natura 2000 is an EU wide network of nature protection areas established under the 1992 Habitats Directive. The aim of the network is to assure the long-term survival of Europe's most valuable and threatened species and habitats.	To assess if the implementation of NATURA 2000 contributes effectively to halting of the loss of biodiversity in Europe.
Certification bodies' increased role on legality and regularity of CAP expenditure	The regulations governing the Common Agricultural Policy for the 2014-20 programming period strengthened the role and responsibilities of Certification Bodies (CBs) in the Member States as providers of assurance on the legality and regularity of expenditure to the Commission. CBs are now required to provide an opinion on legality and regularity of expenditure. The first CB opinions have been submitted to the Commission in February 2016 covering the 2015 financial year.	To establish if the system designed for the CB's new role on legality and regularity is likely to provide a sound basis for the Commission's assurance, in accordance with EU regulations and internationally accepted auditing standards.
Rural Development Programming	Recent Special Reports on Rural Development indicate that for certain measures EU added value is not demonstrated, (the value resulting from an EU intervention should be additional to the value that would have been otherwise created by Member States acting alone). The budgeting for the European Agricultural Fund for Rural Development (EAFRD) 2014-2020 should have addressed these weaknesses.	To assess whether RDPs approved by the Commission for the 2014-2020 programming period adequately address the defined EU priorities for rural development, and examine whether the programming and approval process for 2014-2020 have resulted in programmes that provide a sound basis for an effective and efficient use of EU funds.
Food Waste	Food waste is a recognised problem which has progressively moved higher on most public agendas in the recent years. A study published by the Commission estimates annual food waste generation in the 28 Member States at approximately 89 million tonnes; total food waste will have risen to approximately 126 million tonnes by 2020 (a 40 % increase) unless additional preventive actions or measures are taken. In the recent years food waste has become a priority on the EU agenda.	To assess whether the EU effectively combats food waste through different funds and provisions that can have an effect on food waste. At the same time, the audit will also examine whether instruments can hinder the fight against food waste. The audit's focus will be on food waste prevention and the donation of food that would otherwise have been wasted.
Water supply	Water supply relates to access to good quality drinking water. Although the availability of safe drinking water throughout the EU is high, there are still regions which do not provide citizens with a high quality water supply service. For the 2007-2013 period, €4 066 million was allocated for the management and distribution of drinking water for the post-2003 Member States. For the 2014-2020 programme period, the EU budget for this area will be €3 335 million for the same post 2003 Member States.	The objective of the audit, which builds on the findings of a similar audit carried out in 2010, is to assess whether EU actions improved the supply of drinking water in Member States who joined the EU in 2004 or later.

European Court of Auditors – Special reports to be published in 2017

Audit subject	Area description	Objective of the task
The effectiveness of the EU system for fisheries controls	Fish catches in the EU were in long term decline for many years but have been more stable in recent years. However, many fish stocks continue to be over fished. There is therefore a continuing need for an effective system of fisheries controls. The current control system of European fisheries has been in place since 2010. It was introduced following the last Special Report of the Court to examine this area, which found serious control weaknesses with the previous control regime. The main objective of the fisheries control system is to safeguard the sustainability of fish resources and the fishing industry.	To check whether the EU system for fisheries controls is effective.
Addressing the generational shift	When starting out, young farmers can benefit from EU support traditionally provided by the European Agricultural Fund for Rural Development (EAFRD). In addition, a top-up payment for young farmers was introduced under pillar 1 for the programming period 2014-2020. This is therefore the first time that support to young farmers is provided through both pillars of the Common Agricultural Policy (CAP).	To verify whether the EU support to young farmers is well designed to contribute effectively towards generational renewal.
BPS – Basic Payment Scheme	The Basic Payment Scheme for farmers (BPS) is fully financed from the European budget via the European agricultural guarantee fund. It is jointly managed by the Commission and Member States (shared management). The Commission retains the overall responsibility and has to ensure that there are uniform conditions for the implementation of the scheme and that unfair competition or discrimination of farmers is avoided.	To check whether the Commission and Member States effectively address the high risk areas of the Basic payment scheme for farmers for compliance with EU-legislation and CAP objectives.
Greening of the CAP	Payment for agricultural practices beneficial for the climate and for the environment, commonly referred to as 'Greening', is a new component of direct payments. It was introduced with the 2013 reform of the Common Agricultural Policy (CAP), and operated for the first time in claim year 2015. The basic rules of Greening are set out in Regulation (EU) No 1307/2013 of the European Parliament and of the Council on direct payments. The main objective of Greening is the enhancement of the environmental performance of the CAP through three compulsory farming practices addressing both climate and environment policy goals: crop diversification, maintenance of existing permanent grassland and the establishment of Ecological Focus Areas (EFAs).	To assess whether Greening can enhance the environmental and climate performance of the Common Agricultural Policy.
Landscape review of EU energy and climate strategy	Climate change and energy sustainability represent one of the five targets of the Europe 2020 strategy and one of the Juncker Commission's top three priorities. Moreover, after the Paris Agreement agreed during the COP 21, the implementation of the 2020 and 2030 energy and climate change packages will be key concerns for the Commission and Member States.	The review aims to provide a horizontal view of what the EU is doing in the field of energy and climate; the audit work the ECA and others have done to date; and main issues and risks which might inform the debate and influence future audit work.

European Court of Auditors – Special reports to be published in 2017

Audit subject	Area description	Objective of the task
Global Europe		
Commission coordination in response to disasters outside the Union	Disasters can strike anywhere, anytime. The human, environmental and economic impacts of disasters, whether natural or man-made, can be considerable. One estimate calculates that between 1994 and 2013, there were 6 873 natural disasters worldwide claiming 1.35 million lives – or about 68 000 on average annually. When a disaster occurs, the reaction must be swift. Sound disaster management saves lives, and effective coordination among different responders is critical to the successful preparation for and response to disasters. The European Union Civil Protection Mechanism (UCPM) was established to promote swift and effective operational cooperation between national civil protection services. It has two main objectives. Firstly, it aims to strengthen the cooperation between the Union and the UCPM's Participating States (Member States plus six non-EU countries). Secondly, it aims to facilitate coordination in the field of civil protection in order to improve the effectiveness of systems for preventing, preparing for and responding to disasters.	The objective of the audit is to assess whether the Commission's coordination in response to disasters outside the Union has been effective since the establishment of the UCPM (European Union Civil Protection Mechanism) in 2014.
EU support to fight Human Trafficking in South/South East Asia	The UN defines THB (Trafficking in Human Beings) as 'the recruitment, transportation, transfer, harbouring or reception of persons, including the exchange or transfer of control over those persons, by means of the threat or use of force or other forms of coercion, of abduction, of fraud, of deception, of the abuse of power or of a position of vulnerability or of the giving or receiving of payments or benefits to achieve the consent of a person having control over another person, for the purpose of exploitation.' THB is a highly profitable crime affecting almost all countries in the world. The EU is seriously affected, to the extent the Council has found intra-EU trafficking as a key criminal threat. In addition, THB is also specifically prohibited by Article 5 of the Charter of Fundamental Rights. Thus, the EU is firmly committed to the eradication of THB and has made its prevention a top priority.	To assess whether EU support to the fight against THB in South and South East Asia during the period 2009-2015 was effective.
EU assistance to Tunisia	Tunisia is the most advanced post Arab Spring revolution country in terms of political transition and thus benefits from a strong support consensus by the European Council and the European Parliament. Nowadays, Tunisia faces three main challenges: (a) the democratic transition advances but the situation is still fragile; (b) the country is affected by economic difficulties, increasing inequality and a high level of unemployment; and (c) the terrorist attacks in 2015 threaten the economic development and social stability of the country.	The objective of the audit is to examine whether EU assistance to Tunisia through the European Neighbourhood and Partnership Instrument (ENPI), the European Neighbourhood Instrument (ENI) and the MFA loan has been well spent.

European Court of Auditors – Special reports to be published in 2017

Audit subject	Area description	Objective of the task
EU response to the Refugee crisis: the 'Hotspot' approach	In the course of 2014 and especially in 2015 the Syrian refugee crisis started to spread further and affected several Mediterranean EU Member States, in particular Greece and Italy. In 2015 alone over 1 million people crossed the Mediterranean into Europe, of which some 850 000 people came from Turkey to Greece and some 150 000 from Northern Africa to Italy. These migratory flows at the EU's external borders generally consisted of mixed flows of asylum seekers (in particular from Syria, but also from Iraq, Afghanistan, and Eritrea) and economic migrants. This has created disproportionate pressure on the EU's external borders in those Member States, resulting in a need for EU support to those Member States' border management and asylum systems. In May 2015 the Commission presented a European Agenda on Migration which sets out a comprehensive approach to migration management. One of the key operational measures proposed by the Commission has been the development of a new 'Hotspot' approach, whereby EU Agencies, namely Frontex, EASO, Europol and Eurojust will provide operational assistance to the frontline Member States, which are faced with these high and disproportionate migratory pressures.	To check whether the Hotspot approach has contributed to better management of the migration flows to the EU.
Budget support: domestic revenue mobilisation in sub-Saharan Africa	Domestic revenues, including taxes and revenues from the extraction of natural resources, are the biggest source of financing available to governments. By supporting tax and revenue policies and systems in the developing countries donors may help these countries decrease their dependency on external aid, but also help them improve wider governance relations and foster state building. The European Commission strongly advocates the efforts of developing countries in the area of revenue mobilization. Budget support is considered by the Commission as a suitable means to achieve best results.	The objective of this audit is to assess whether the Commission effectively promoted domestic revenue mobilization through its budget support programmes in low- and lower middle income countries. The geographical scope will be limited to sub-Saharan Africa.
EU institutions, agencies and bodies		
Performance review of the Court of Justice of the European Union	According to Article 19(1) of the Treaty on European Union (TEU), the 'Court of Justice of the European Union shall include the Court of Justice, the General Court and specialised courts. It shall ensure that in the interpretation and application of the Treaties the law is observed'. As part of that mission, it reviews the legality of the acts of the institutions of the European Union (EU), ensures that the Member States comply with obligations under the Treaties and interprets EU law at the request of the national courts and tribunals.	To provide an external view of the systems and procedures in place and to identify and report upon areas that have the potential for efficiency gains or where the current arrangements potentially create delay or exacerbate the perceived backlog of cases within the Court of Justice of the European Union.
Financial and Economic Governance		
Was the Commission's intervention in the Greek financial crisis effective? - Part 2	The aim of the economic adjustment programmes for Greece has been to support the Greek government's efforts to restore fiscal sustainability and to implement structural reforms in order to improve the competitiveness of the economy while regaining the confidence of the financial markets. Financial support in the form of loans with a wide range of maturities was accompanied by economic policy conditionality.	To assess whether the Commission's intervention in the Greek financial crisis was effective.

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