

# Timeline – Special report 26/2021

## Regularity of spending in EU Cohesion policy:

Commission discloses annually a minimum estimated level of error that is not final

Event	Date
Adoption of Audit Planning Memorandum (APM) / Start of audit	25.2.2020
Official sending of draft report to Commission (or other auditee)	28.7.2021
Adoption of the final report after the adversarial procedure	3.11.2021
Commission's (or other auditee's) official replies received in all languages	6.12.2021