



Press Release

Luxembourg, 14 December 2017

EU auditors announce “fresh approach” to auditing cohesion spending

The European Court of Auditors is piloting a modified approach in its compliance audits of cohesion spending. In particular, they will verify information on the legality and regularity of EU spending provided by the European Commission, their auditee, while making better use of the work of audit authorities in Member States. The EU auditors today published a background paper on their approach, to provide a source of information for those interested in cohesion policy and its auditing.

The European Court of Auditors’ objective will be to determine whether the information provided by the European Commission on the legality and regularity of Cohesion spending is accurate, or not. In practice, under this modified approach, they will scrutinise the checks already carried out by the European Commission and by the audit authorities in Member States. This comprises the review of audit files and the re-performance of audit work already carried out at beneficiary level. Based on this, they will form a conclusion as to the reliability of the information provided by the Commission for each of the programmes, including the estimated level of any residual error, and for the Cohesion area as a whole. This work will also inform their overall opinion on the legality and regularity of EU spending.

“This marks an important change in the way we audit cohesion spending”, said Mr Klaus-Heiner Lehne, the President of the European Court of Auditors. “In our 2018-2020 strategy, we decided to take a fresh look at how we audit the EU budget and how we can increase the added value of our Statement of Assurance. For the 2014-2020 period we expect to be able to take advantage of more mature internal control systems and the audits carried out by audit authorities in Member States. We could then move to providing an independent external assessment to the European Parliament and the Council of the reliability of the Commission’s information on the legality and regularity of Cohesion spending”.

The results of these audits will be reported in the next Annual Report as part of the 2017 Statement of Assurance.

Note to Editors

The European Court of Auditors’ background paper “The ECA’s modified approach to the Statement of Assurance audits in Cohesion” is available here: <http://bit.ly/ECAcohesionBP>

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