EU auditors’ activity in 2021: checking Europe’s performance is more crucial than ever

Today, the European Court of Auditors (ECA) published its annual activity report for 2021. The report gives an overview of the ECA’s work in 2021, and provides information about the institution’s management, its staff and its finances, describing how the ECA’s 900 employees continued to provide independent, objective reports on key issues for the future of the EU. With Member States currently facing many unexpected challenges, the ECA plays a crucial role by highlighting what aspects of EU actions work well, drawing attention to aspects that could be improved, and recommending substantive changes to allow the EU to reach its full potential. This work allows the EU to build on its previous efforts to improve its financial management, and to ensure that EU spending delivers results.

In 2021, the EU auditors continued to work within the confines of COVID-19-related travel and public health restrictions. Their ability to carry out on-the-spot audits was still significantly restricted. But they adjusted to the new situation, made rapid changes to their working methods, and quickly learned new tools to be able to provide an effective public audit service in the EU. As a result, the EU auditors reached timely and meaningful conclusions and made specific and relevant recommendations. The ECA issued 55 publications in 2021, including 32 special reports and reviews addressing many of the challenges the EU is facing across its different spending and policy areas. The auditors dealt with issues including the common agricultural policy (CAP) and climate change, the polluter-pays principle, electromobility, the EU’s Frontex border protection agency, EU cooperation with non-EU countries in returning irregular migrants, the exchange of tax information, sustainable finance, money laundering, and disinformation. They also issued two COVID-19-related reports: a review of the EU’s public health response and an audit of air passenger rights during the pandemic.

The ECA publications – audit reports, reviews and opinions – are an essential element of the EU’s accountability chain. They help the European Parliament and the Council to monitor and scrutinise the achievement of the EU’s policy objectives, and to hold to account those responsible for managing the EU budget, principally the European Commission.

“While the COVID-19 pandemic is not yet behind us, another terrible crisis has suddenly hit the EU’s borders,” said ECA President Klaus-Heiner Lehne. “These are dark times for Europe. Now more than ever, the EU needs to show unity and to deliver. The mission of the European Court of Auditors is more crucial now than it has ever been: with that in mind, we will continue our efforts to assess the added value of EU action.”

The full annual activity report is available at eca.europa.eu.

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The ECA’s 2022+ work programme, published in December 2021, highlights the ECA’s audit priorities for the coming years and gives details of 79 special reports and reviews which will be published. It sets out four main strategic areas – the EU’s economic competitiveness; resilience to threats to the EU’s security and respect for the European values of freedom, democracy and the rule of law; climate change, the environment and natural resources; and fiscal policies and public finances in the Union. Sixteen of these reports will deal with issues surrounding the EU’s response to COVID-19, such as the procurement of vaccines, and a series of audits on the Recovery and Resilience Facility (the Next-Generation EU initiative) which has been set up to help Europe cope with the consequences of the pandemic.

Background information

The ECA is the EU’s independent external audit institution. It is based in Luxembourg, and has been operating since 1977. It employs around 900 people of all EU nationalities. In 2021, the ECA recruited 80 new employees and provided 56 internships for university graduates, lasting three to five months. Around half of its staff members are female. The ECA’s 2021 budget was about €153.7 million, which is less than 0.1 % of total EU spending and around 1.5 % of its administrative spending.

The ECA exists to:
- make sure that the EU keeps proper accounts and correctly applies its financial rules, and that EU policies and programmes achieve their intended objectives and deliver value for money;
- contribute to improving the EU’s financial management, and promote accountability and transparency;
- warn of risks, provide assurance, indicate shortcomings and successes, and offer guidance to EU policymakers and legislators;
- present its observations and recommendations to the European Parliament, the Council, national governments and parliaments, and the general public.

The ECA’s 2021 activity report is available on the ECA website (eca.europa.eu) in 24 EU languages.

The activity report gives a full account of the ECA’s audits and publications, the checks it performed in Member States and non-EU countries, and engagement with its main stakeholders in 2021. It also provides key information on the ECA’s staff, governance and finances.

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