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Interview with Juhan Parts, new ECA Member from Estonia

By Rosmarie Carotti



Juhan Parts, ECA Member

R. C.: Mr Parts, before joining the ECA you have been Auditor General, Minister of Economy and Communication, and Prime Minister of Estonia, but before talking about your professional experience let me ask you about your country. The truth is that we know so little about Estonia although it is an EU Member State since 2004.

Mr Juhan Parts: This is a very good starting point because if you look at the current situation in Europe you might find one of the causes of uncertainty the European public feel is in the fact that not enough consideration is given to historical roots. We are a small nation and we have lived on this piece of land for many thousands of years. The characteristics of a nation are the language, culture, the way of living.

Scientists are still discussing whether we come from Asia or from Turkey or Persia. Hungarian, Finnish, and Estonian, are part of the Finno-Ugric languages. The closest for Estonians is Finnish. There are however many other small Finno-Ugric nations like Maris, Udmurts, Sami, Komis etc.. They live mainly on Russian territory; they are so-called stateless nations and often in danger of extinction.

This is important in the light of the European slogan: united in diversity. To take care about the diversity in the culture of our countries, I think, is essential in our generation.

Estonians lived independently before Christianity. From the 13th to the early 20th century Estonia was governed by German nobility under various rulers (Danish, Swedish, Teutonic order, Polish and Russian). Estonia belongs to the Judeo-Christian civilisation. As the American political scientist Samuel Huntington states, the Estonian eastern border with Russia is the border of Western civilisation.

We need our own deep understanding of the major European problems *continued*

Estonia was also part of the Hanseatic League, a powerful alliance with similarities to the EU. A lot of laws and institutions originate from that time.

In the 19th century there was a national awakening and many nations established their statehood which is a political structure that guarantees the cultural existence and development of a nation. Estonia used its historical window during WWI and became an independent State.

Fifty years of Soviet occupation as a result of WW2 did not kill the strong Estonian cultural roots. Coming to Europe meant therefore coming back home.

In the 19th century we had the slogan: We have to remain Estonian and become European. Today, looking at solutions for the future of Europe we have to remain European but become Estonian. Too much has been unified in the EU. Of course, we need common policies and approaches but in particular working for the European Union we should keep in mind the differences of our countries. There cannot be just one solution for everybody in all fields.

R. C.: What has changed in Estonia since the country joined the EU?

Mr Juhan Parts: The EU is something quite innovative. It is an intellectual pool of independent nations created in order to cooperate in the modern era. Especially in times when protectionism comes up again you cannot stand alone. In Estonia we regained independence in 1991 when the Soviet empire collapsed. Returning back to Europe was a national task and becoming a member of the EU was the result.

The collapse of the Soviet Union meant that we had to rebuild everything connected to democracy, civil society and market economy from the scratch.

R. C.: Who was your model? Germany?

Mr Juhan Parts: Partly, yes. But let me return to myself for a moment. I have been Auditor General, Prime Minister and Minister but the most significant part of my work and career was linked to the historical opportunity of 1991. I graduated from University that year and whilst we were students the freedom movement had started and when we graduated we felt that our mission was to take responsibility and build up the modern state.

The first seven years I was Undersecretary of State in the Ministry of Justice, a top manager's post. I was young and had to work with the first constitutional government at a time when the basis of the Estonian success was laid. I was part of this process.

When you ask about our model, I want to clarify that our aim was not to found a new state but to regain independence and to guarantee the continuation of the interwar republic. Almost all Western governments and above all the US had never recognised the Soviet occupation. We had our exile government in Sweden, embassies in the US and in London, and gold as guarantee in London banks. February 24 is Estonia's independence day and every year the US President made a statement, during the fifty years of occupation.

We started to restore the same principles, the same model of democracy, civil society and economy. And then you mentioned Germany. Yes, for several historical reasons we have belonged to the German law system. But we acted in an innovative way.

We need our own deep understanding of the major European problems *continued*

R. C.: Why has Estonia developed so quickly as a digital society?

Mr Juhan Parts: Because Internet evolved at the same time. We were young and we used modern technology for the many legislative and institutional solutions to be put in place as well as for the practical functioning of the public sector, banks, and SMEs. We started electronic banking from the very beginning of the nineties and we have one ID for all services and institutions.

We had to develop a new public finance and management system. I was proposed as Auditor General. This meant not just transforming the post-Soviet control institution into a modern Audit Office but also developing a vision how to put this audit as a function of the democratic scrutiny in the bigger picture of public financial management. Of course, my responsibility was mainly reforming the auditing but it required also working together with the government and the Parliament.

R. C.: You say: work together with the government and the Parliament. At EU level, we work together with Parliament but do we work together with the government? Who is government?

Mr Juhan Parts: Government is of course the European Commission. The European Commission is our main auditee. We cannot compare to a 100% the structure at national and EU level. The EU is a unique organisational structure under development.

The Council is not our major auditee. We have to look where the executive power lies. The executive power is in the hand of the Commission, the legislative power is shared by Parliament and Council.

R. C.: It is the role of our institution to be a good advisor. This might also apply to national governments. Do you think we should work closer with national governments?

Mr Juhan Parts: Certainly. We lose our strength if we work only on paper. We have to be in touch with real life and we need to go to the Member States if we want to be more visible and influential. We have to better define the ECA's strategy and see how we, as an institution, can work together with the governments of the Member States.

The core is performance audit. Europe should be more result-oriented and supported by the management systems. It should clearly be stated where European responsibility ends and where it starts. Therefore we need to have a better position to work together with the national governments.

R. C.: How can we achieve this better position?

Mr Juhan Parts: I do not have the answer because we have to be very careful here. I am not talking about financial or annual audit. It is clear that we always have the right to access all documents. But with performance audit it is trickier. We have to convince the Member States that our audit really matters for the national governments. No legal or constitutional changes are needed but we need to be more open-minded and put on the table the right audit questions so that the

We need our own deep understanding of the major European problems *continued*

auditee sees that we can cover a bigger picture. We need a results-based policy, and the results matter if they are useful for the citizens.

We need our own deep understanding of the major European problems in order to contribute effectively using audit as our main weapon. Almost all European problems are cross-border. And do not forget what we have said earlier, we have to consider that Europe is diverse.

R. C.: There already is wide discussion with the Supreme Audit Institutions in the framework of the Contact Committee for example. But the progress seems slow. Do you have suggestions?

Mr Juhan Parts: I visited the ECA and the then President Karlsson in 2000. I was then Auditor General of Estonia. The same question was put to me seventeen years ago. Is that due to our professional scepticism that despite a certain development we still like to say things are not as good as they should be?

National taxpayers and European taxpayers often are the same persons but the mission of our audit offices is often quite different. That might explain some of it. We need audit projects we can execute together.

R. C.: Wherefrom do you want to start? Would climate and energy be an option? Recently there was a seminar on this topic in the ECA.

Mr Juhan Parts: I think that real and substantial cooperation requires not only exchanges of information, talks about methodology, conferences and seminars but also issues on which to work together.

We have a lot of shared problems in our societies in Europe. We see an increase of nationalistic trends in Europe and the wish to not be ruled by Brussels. The reality is that there is no clear separation between national governments and Brussels. Substantial cooperation through audit between Member States might also help to overcome this threat.

There are so many common problems that need to find a common solution. The issue is not a federal Europe but new ways of handling the problems so that the narrow national interests are not so present. The audit community could add value here.

R. C.: Our institution is however little known by the larger public. And internally we are discussing how to promote it.

Mr Juhan Parts: This is a correct discussion but we can't make compromises on the quality of our work. But clarifying the reports and the messages is a must.

In Estonia the reputation of the ECA is quite high. The power of the ECA is based on the brains, the knowledge, and the skills of the people working for it.

R. C.: What is your opinion of national declarations for the use of the European funds and in this context the single audit?

Mr Juhan Parts: The debate is going on in the ECA over an orientation paper regarding the audit of the legality and regularity information provided by the auditee.

We need our own deep understanding of the major European problems *continued*

Under the single audit approach the Commission and the systems in place provide the Commission with assurance on the legality and regularity of the transactions. But our audit is more than just reading the Commission paper.

I see the challenge to change. The impact of the annual audit has to increase, however resources devoted to the Annual Report should be reduced. Something needs to be changed if there is a persistent error rate. The sense of financial and compliance audit is to give assurance over the overall financial management in a way that the auditee can learn from the audit. It seems to me that the weak point is that we are saying that there are errors, but not what caused them. Sometimes the errors are just a bureaucratic misunderstanding. I have been an auditee myself and errors often relate to formalities. We have not just to collect but also to analyse these errors.

The term 'single audit' is confusing and it is hard to think that our audit will stop at reading the Commission papers. Every audit has to start from a risk analysis and part of it should be looking at how systems, especially the internal control system, work. It is a systems-based audit when they talk about the single audit but it does not exclude tests on the ground when planning a concrete audit for a year. If the relevant tests on the ground show year after year that everything is in good order we can radically reduce the need to use resources for our own substantial tests.

We have to obtain assurance that the financial accounts give a fair and true picture of the situation and that the Commission has acted in compliance with the rules. This is the goal. Our task is to do this in the most effective way possible, using the least resources. I understand that relying more on systems could be more effective than just checking on the ground but also that our testing of the systems and transactions should have a clear advisory component.

R. C.: What is the future of performance audit?

Mr Juhan Parts: Financial and compliance audit will remain the fundamental basis of our audit work but I think that we have to assign more resources to performance audit.

We have to find a common focus for all the performance audits in which we see a potential to improve the overall financial management in the European structure. We need to find a common ground and we are working on how to define it. It is paramount that the ECA's 2018-20 audit strategy gives a clear direction as to how to develop our performance audit further.

My opinion is that Europe should be more results-oriented. Europe is creating too high expectations among the citizens but does not deliver enough. There should be some innovation in the management of the European funds together with the Member States towards a results-based use of the financial resources, but also of the non-financial tools like legislation, policies and rules in the hands of the European Union. However, I have to say that the so-called results-oriented budgeting is too often presented as a magic wand for simplification. A thorough reflection is needed in order to move towards a proper results-oriented budgeting – discussions should not stay at the level of a slogan. I hope that we can contribute to this discussion with our performance audits and opinions.

Fitting the information and the expertise that we collected here in the ECA to the real needs of practical policies in EU Member States

Interview with Rimantas Šadžius, ECA Member

By Rosmarie Carotti

ECA Member Rimantas Šadžius recently met with Members of the newly elected Lithuanian Parliament and the new Government



Prime Minister of Lithuania Saulius Skvernelis meets with Rimantas Šadžius, Member of the ECA

R. C.: What was the goal of your visit to Lithuania?

Rimantas Šadžius: Parliamentary elections were held in Lithuania in October 2016 and the Government was installed a few weeks ago. During my second official visit to Lithuania, I had talks with the Speaker of the Seimas, the Chairs of the parliamentary Committee on Audit and the parliamentary Committee on Budget and Finance, the Prime Minister, the Ministers of Economy and Finance. I discussed results of the ECA's work and findings which could directly be applied to the Lithuanian internal policies.

Special attention was paid to topical issues such as the auditors' observations on excessive deficit procedure enforcement across the EU, a single supervisory mechanism for euro zone banks and the implementation of financial instruments.

Last but not least, in order to strengthen the cooperation between the ECA and the Lithuanian national parliament, let me say that I also invited the audit committee of the Lithuanian parliament to come to the ECA and have substantive discussions with the ECA President, and maybe meet representatives of other institutions based in Luxembourg.

Fitting the information and the expertise that we collected here in the ECA to the real needs of practical policies in EU Member States *continued*



Rimantas Šadžius, ECA Member, meets with the Speaker of the Parliament of Lithuania, Viktoras Pranckietis

R. C.: What were the main messages you sent to the newly elected Lithuanian authorities?

Rimantas Šadžius: My key message to the Lithuanian authorities was that there are very relevant results from the ECA's work that are directly linked to what is happening in Lithuania and that areas audited by the ECA auditors and their observations and conclusions could be transposed to good practices followed in any Member State, including Lithuania.

As one of the examples I presented the audit results in the Special Report on financial instruments for which ECA Member Iliana Ivanova was the reporting Member. Lithuania receives a large amount of structural funds within the cohesion policy framework. Thus, the financial instruments, such as loans, guarantees, equity and other risk-bearing mechanisms are increasingly important due to budgetary constraints and thanks to their leverage effect, their capacity to combine different forms of public and private resources. In fact revolving forms of finance make such support more sustainable over the longer term. Therefore, the analysis made by the ECA auditors of the operation of these financial instruments and the difficulties in applying these mechanisms is very important material from which the Lithuanian authorities could learn.

R. C.: I guess you profited in your talks from your former position of Finance Minister of Lithuania.

Rimantas Šadžius: Here in Luxembourg we had in November (see ECA Journal of December 2016) an exciting conference where the practice of using these financial instruments for the implementation of structural policies was discussed.

So I proposed to the Chairs of the parliamentary Committees and was given the assurance that the ECA Members would be invited to contribute to a conference to be organised in the Lithuanian Parliament. This idea will take shape quite soon, the more so that in the programme of the new Government there are several controversial proposals like the

Fitting the information and the expertise that we collected here in the ECA to the real needs of practical policies in EU Member States *continued*

establishment of a regional development bank within Lithuania. They could be discussed productively during this conference and yield concrete political results, giving clarity to decision makers how to proceed.

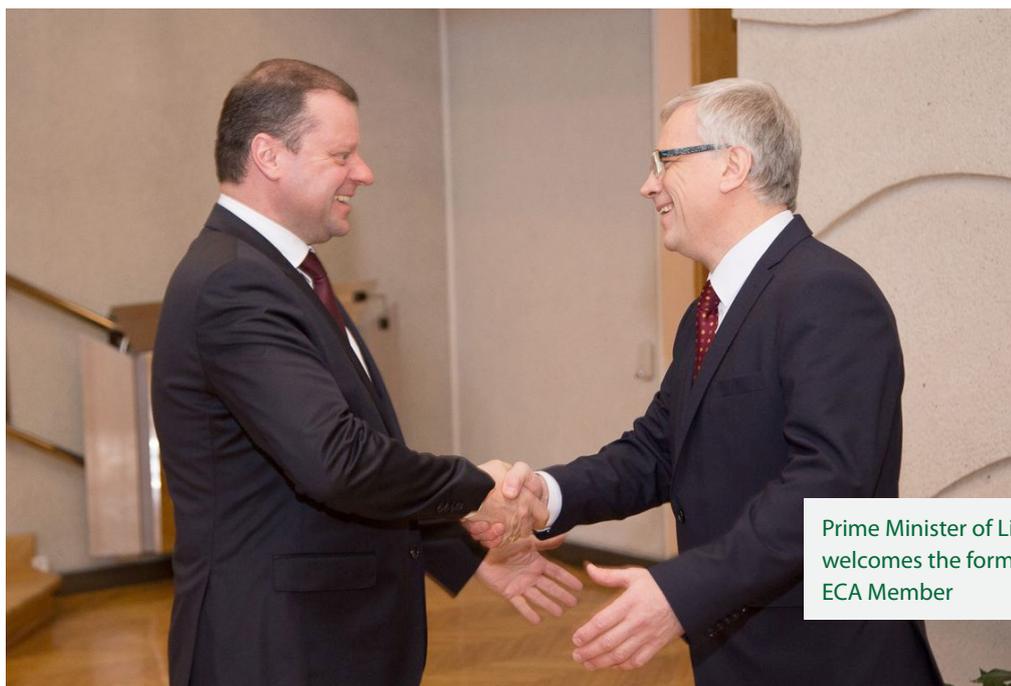
This conference could be a very good model of cooperation between European auditors, who do not analyse a Lithuanian but an overall European practice, and a small European country that would like to apply best practices and avoid the bad cases found and described by the ECA. This is in my mind a very good example of synergy.

This is fitting the findings and the expertise that we collected in the ECA to the real needs of practical policies in separate EU Member States, which would hugely increase the relevance of our work for European citizens.

R. C.: In Lithuania you also raised the ECA's observations on the excessive deficit procedure enforcement across the EU.

Rimantas Šadžius: The ECA performed the audit of the excessive deficit procedure management in the European Commission and of course this was one of the interesting examples of our results that I presented in more detail for the politicians in Lithuania.

Our Special Report 10/2016 is quite recent. The Lithuanian Minister of Finance also represents Lithuania in the ECOFIN and in the Eurogroup. I think that it is very important for the Minister of Finance to have a landscape view of the problems. This raising awareness of the Members of the national governments on the general Europe-wide issues we found during our audits is to my mind crucial. The Prime Minister was glad to hear more from me about the European perspectives in general terms. I also met the Minister of Economy.



Prime Minister of Lithuania Saulius Skvernelis welcomes the former colleague Rimantas Šadžius, ECA Member

Fitting the information and the expertise that we collected here in the ECA to the real needs of practical policies in EU Member States *continued*

R. C.: This brings me to the ECA's wish to intensify the links with the Council.

Rimantas Šadžius: This is precisely what I did. I believe I established much closer links with the representatives of Lithuania in the Council of the European Union. ECOFIN and the Eurogroup on the one hand and the Competitiveness Council on the other hand are formations of the Council which could be the important targets for the ECA in this sense.

R. C.: This is a new step reaching out.

Rimantas Šadžius: We went step by step in the ECA. It is a quite natural idea that we should deal not only with the parliamentary institutions, which will always remain natural partners of the ECA along with the national supreme audit institutions, but equally reach out to the Council and national Governments in order to share with them the great expertise we have and the productive ideas elaborated during our audits.

During the meetings I presented findings of our auditors even in the cases where I was not the reporting Member. I think that it is very important that every ECA Member is more aware of the data and findings of the many audits that could be of interest to his or her country.

R. C.: Is it not potentially risky if a Member has the overview of all data?

Rimantas Šadžius: It is a matter of choice. I think that ECA Members should analyse much more the special reports produced by their colleagues and not only in their Chambers. We all should try to get most of our special reports approved by the ECA and collect the ideas and material of potential interest to our own country. Of course, not only concrete findings in that Member State, but also those of general relevance. I already invited ECA Member Iliana Ivanova to Lithuania to take part in the parliamentary conference I mentioned. Of course, a reporting Member can also present his/her audit in different Member States, and this will be another efficient way to bring our findings closer to national governments.

R. C.: There were times when the ECA considered itself exclusively a technical body.

Rimantas Šadžius: The mood has definitely changed. I recall the ECA Members' seminar in September 2016 where we already got very close to this kind of idea. We created a small working group on improving relations with the Council where these ideas were picked up but, of course, they will require additional efforts. The final goal is to bring our expertise, our knowledge and the lessons learnt to those who could make the best practical use of our findings because they implement real policies.

The ECA strengthens its follow-up of recommendations

By Jan Gregor, ECA Member



Jan Gregor, ECA Member

The ECA's approach

According to international auditing standards¹, the follow-up of audit recommendations is an essential step of the performance audit cycle that serves four main purposes:

- **increasing the effectiveness of audit reports:** the prime reason for following up audit reports is to increase the probability that recommendations will be implemented;
- **assisting the government and the legislature:** following up may be valuable in guiding the actions of the legislature;
- **evaluation of the auditor's performance:** following up activity provides a basis for assessing and evaluating the ECA's performance;
- **creating incentives for learning and development:** following up activities may contribute to better knowledge and improved practice.

The ECA's mechanism for reporting on how the ECA's recommendations are implemented was established in 2010. The follow-up is a recurrent task that analyses the impact of the ECA's work. The analysis consists of limited reviews that assess the extent to which the auditee has addressed the findings and recommendations contained in the ECA's reports. It verifies whether the ECA's recommendations have led to the introduction of corrective measures addressing the weaknesses identified.

The ECA each year makes a selection of special reports for follow up. The selection criteria relate to the time that has elapsed since the report was issued and the extent that its recommendations are still relevant. Half of the 104 special reports published in the 2008-13 period have been followed-up. About 77 % of the recommendations followed-up were considered to be fully implemented or implemented in most respects.

¹ International Standards of Supreme Audit Institutions number 3000 on performance auditing.

Towards a systematic follow-up of all relevant recommendations addressed to the Commission

The 2016 ECA members' seminar concluded that the ECA should give more emphasis on recommendations and their follow-up. This involves a comprehensive and timely follow-up with a particular focus on high risk and high impact areas.

The ECA has so far followed-up recommendations on a sample basis. From the 2017/2018 follow-up exercise onwards, it is planned that the ECA will follow-up all relevant recommendations that were addressed to the Commission. The approach will for the first time enable the ECA to report to its stakeholders in a comprehensive manner on the impact of its performance audits.

This new approach is in line with best practice as well as the outcome of the ECA's last peer review. It will better ensure that the ECA's reporting objectively represents the results of follow-up activity across the population of ECA reports. Our stakeholders in the Parliament's Committee on Budgetary Control (CONT) mentioned that they would welcome a more systematic follow-up of recommendations.

A more coherent approach across audit areas

So far, each follow-up exercise covered recommendations made by the ECA in several different years. This was mainly a result of different selection approaches across audit areas. To enhance the coherence of the ECA's reporting on the follow-up of its recommendations, each follow-up exercise will focus on a specific year. Furthermore, the central coordination in the ECA of the follow-up work will be strengthened.

In order not to be dependent on the Commission's database of recommendations (RAD)², the ECA created its own database of audit recommendations. It is currently being fed with information and will support the follow-up analysis as well as audits of the Commission's system of ensuring that recommendations are implemented.

Results of the follow-up of recommendations were in the past reported either in the Annual Report or in dedicated Special Reports³. As the follow-up of recommendations is a recurrent task, it is planned that their results will in the future be systematically reported upon in the Annual Report.

Follow-up of the ECA's recommendations addressed to Member State authorities

The ECA seeks to apply its new systematic approach also to audit recommendations addressed to Member State authorities. The Commission accepted that it needs to do this in the areas for which it has supervisory responsibility (i.e. shared management). The modalities of that procedure and a possible mechanism for reporting and verifying these results are being discussed with the Commission. In addition to this initiative, the ECA seeks to engage the Contact Committee and the Council to identify possible collaborative arrangements which might yield further useful information on the follow-up of these recommendations. Depending on the outcome of these initiatives, the recommendations addressed to Member States may be systematically followed-up in the future.

² The ECA identified several shortcomings in the Commission's follow-up system (see SR 2/2016, paragraphs 13-29).

³ e.g. SR 19/2012, SR 19/2013, SR 2/2016.



Special Report N°30/2016



Published on
12 January 2017

The effectiveness of EU support to priority sectors in Honduras

We assessed the effectiveness of the bilateral EU development support to priority sectors in Honduras. We therefore examined the Commission's management and the achievement of the EU development support objectives. The audit focused on the 2007-2015 period. The priority sectors examined were poverty reduction; forestry; and security and justice.

We concluded that the EU's development support to priority sectors in Honduras during the audited period was partially effective. It contributed to a number of positive developments in these sectors, but difficult country circumstances and a number of management weaknesses hindered its impact. The overall situation in the country remains worrying. The level of poverty has increased, the area of forest land had decreased and there is still widespread violence and a very high homicide rate.

[Click here for our full Special Report](#)

Special Report N°33/2016



Published on
18 January 2017

Union Civil Protection Mechanism: the coordination of responses to disasters outside the EU has been broadly effective

Disasters can strike anywhere, anytime. When a disaster occurs — whether natural or man made — the reaction must be swift. Sound disaster management saves lives, and effective coordination among different responders is critical to a successful response. The European Union Civil Protection Mechanism (UCPM) was established to promote swift and effective operational cooperation between national civil protection services, with an important role for the European Commission to facilitate coordination. We examined whether the Commission effectively facilitated such coordination through the UCPM during three recent international disasters: the floods in Bosnia and Herzegovina (2014); the Ebola virus outbreak in west Africa (2014-2016); and the Nepal earthquake (2015). We conclude that, since the beginning of 2014, the Commission has been broadly effective in its coordinating role. We make a number of recommendations to help further improve the functioning of the UCPM during the response phase (See page 22).

[Click here for our full Special Report](#)



**Special
Report
N°34/2016**



Published on
17 January 2017

Combating Food Waste: an opportunity for the EU to improve the resource-efficiency of the food supply chain

Food waste is a global problem that has moved up the public and political agenda in recent years. Food is a precious commodity and its production can be very resource intensive. Estimates show that up to one third of food is wasted or lost and therefore huge environmental and economic costs are at stake.

The audit examined the role the EU plays in combating food waste, the actions taken thus far and the way in which the various EU policy instruments work to reduce food waste. It focused on the actions of prevention and donation which are those most preferred in the fight against food waste.

This report concludes that the action to date has not been sufficient and that the EU strategy on food waste has to be strengthened and better coordinated. The Commission should explore ways of using existing policies to better fight food waste and loss (See page 17)

[Click here for our full Special Report](#)

**Special
Report
N°36/2016**



Published on
31 January 2017

An assessment of the arrangements for closure of the 2007-2013 cohesion and rural development programmes

After the end of a programme period, cohesion and rural development programmes have to be closed and financially settled. Both the Commission and the Member States have specific tasks and responsibilities in the closure process. In this audit we examined whether the rules and procedures for the closure provide a basis for the Commission and Member States to close programmes in an efficient and timely manner. Overall, we found that the Commission's closure guidelines for the 2007-2013 period in both cohesion and rural development provide an adequate basis for Member States to prepare effectively for closure but we identified some weaknesses and certain risks that need to be addressed during the closure exercise. We also make a number of recommendations concerning the post-2020 legislative framework.

[Click here for our full Special Report](#)

Special Report 34/2016

Combating Food Waste: an opportunity for the EU to improve the resource-efficiency of the food supply chain

By Katja Mattfolk, head of private office, and Maria Eulàlia Reverté i Casas, head of task



Audit of food waste

Full report on: eca.europa.eu

EU Auditors:

“EU can, and should, do better to combat food waste effectively.”

The 17th January the ECA published its Special Report 34/2016 “Combating Food Waste: an opportunity for the EU to improve the resource-efficiency of the food supply chain”. The audit was led by ECA Member Bettina Jakobsen supported by Katja Mattfolk, head of private office; Kim Storup, private office attaché; Michael Bain, principal manager, Maria Eulàlia Reverté i Casas, head of task. The audit team consisted of Els Brems, Klaus Stern, Diana Voinea and Paulo Oliveira.



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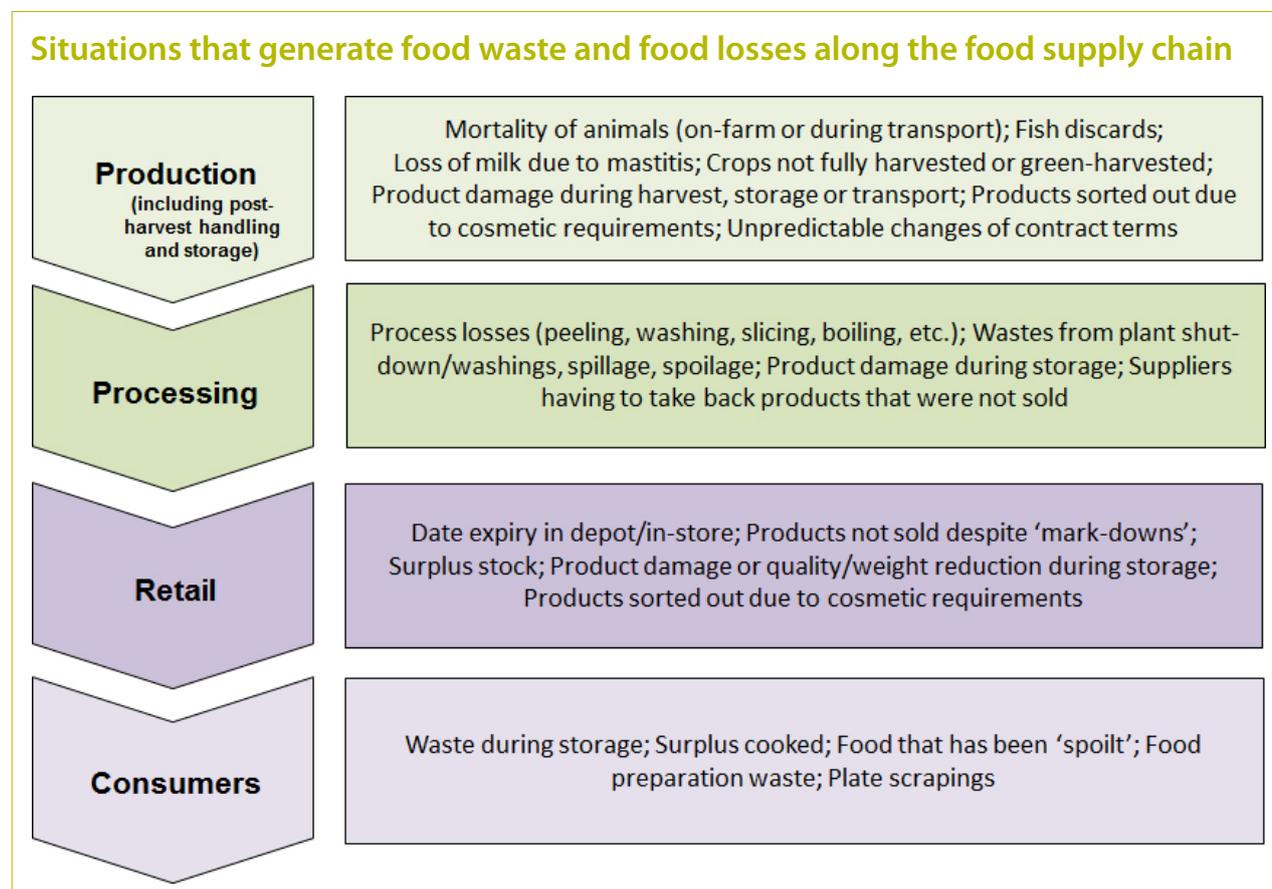


Food waste is a global problem which requires action at all levels. Current estimates indicate that, globally, around one third of the food produced for human consumption is wasted or lost and according to the European Commission, around 88 million tonnes of food are wasted annually in the EU. The cost associated with food waste is made up of at least two different types of costs:

- the economic costs: The economic cost includes not only the cost linked to the value of the products themselves, but also the costs linked to the production, transport and storage of the wasted products, as well as their treatment costs.
- the environmental costs: From an environmental point of view, food waste represents a waste of the resources throughout the products' life cycle such as land, water, energy and other inputs, and the consequent increase in greenhouse gas emissions.

An estimate made by the United Nations sets the global costs of food waste at 1.700 billion USD per year (of which 1 trillion USD relates to the wasted products, incl. subsidies paid to produce them, and 700 billion USD in environmental costs, such as greenhouse gas emissions, water scarcity and erosion).

Food waste occurs at all the levels of the food supply chain; from the farmer, the processor and the retailer to the consumer.



Source: ECA

Multiple ways to combat the problem of food waste are possible; however, the audit concentrated on prevention and donation, as these actions are the two most preferred ways of fighting food waste (i.e. the most economical and environmentally friendly).

Different EU policies (such as the common agricultural policy, the common fisheries policy and the Food safety policy, rules on VAT and the Fund for European Aid to the most Deprived) can have an effect on the behaviour of the actors in the food chain and the amount of food waste they generate. Thus, the EU has the opportunity to consider and influence the fight against food waste when designing and implementing the different funds at its disposal and through legislative provisions.

In this context, the Commission bears responsibility as it is the initiator of EU legal provisions that may have an influence on food waste generation. Member States can also favour or hinder food waste prevention and food donation depending on the way they enact EU provisions.

The audit set out to examine whether the Commission contributes to a resource-efficient food supply chain by combating food waste effectively. Firstly, we assessed the extent to which the Commission has translated the numerous high level political statements to fight food waste into action. Secondly, we described the opportunities to combat food waste which are already available in existing policies.

We found that the actions taken so far have been fragmented and intermittent and that there is no agreed EU-wide strategy on food waste. Despite the increasing importance of food waste on the political agendas, the Commission's ambition has decreased over time.

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Combating Food Waste: an opportunity for the EU to improve the resource-efficiency of the food supply chain *continued*

The absence of a common definition for food waste and of an agreed baseline from which to target reduction has hampered further progress in this area.

There are a number of EU policy areas that are likely to influence the behaviour of all actors in the food supply chain. However, we found a notable lack of impact assessments of these EU policies in regard to food waste. Major policy areas, such as the Common Agricultural Policy, have a role to play and could be used much better to combat food waste.

In the area of food donation, we found that a number of barriers still limit the extent of food donation, and that there is a lack of clarity and consistency in certain legal provisions and their implementation.

The report recommends that the Commission should:

- strengthen the EU strategy to combat food waste and coordinate it better, with an action plan for the years ahead and a clarification of the food waste concept;
- consider food waste in future impact assessments and better align the different policies which can combat food waste. In particular:
 - (a) As regards the CAP the topic of food waste should be included in the forthcoming review of the policy. The Commission should also encourage Member States to prioritise the objective of combating food waste when programming future expenditures by, for example, making it one of the objectives for the next rural development programming period.
 - (b) As regards the common fisheries policy, closer monitoring of the landing obligation for fish is needed and the Commission should from now on facilitate the use of available EU funds for investments that combat food waste.
 - (c) When developing its food safety policy the Commission should further facilitate the exchange of good practices on hygiene and traceability. As regards food labelling it should assess the need to intervene in order to prevent labelling practices that generate food waste.

How dates on labels may impact food waste:

Ambiguous date labelling of foodstuffs is a major factor contributing to confusion about food safety among consumers. Date labels should be sufficiently clear for consumers in order to avoid unsafe food from being eaten and safe food from being discarded.

According to EU law, products must be labelled with either the best before date or the use by date. The 'best before date' (or 'date of minimum durability of a food'), means the date until which the food retains its specific properties when properly stored, and the 'use by' date, indicates the last day on which the product is considered to be safe.

Despite the authorities' initiatives to circulate information on this in the Member States visited, the 'best before' and 'use by' dates are used in different ways by producers/processors/retailers. Identical (or very similar) products may carry either the 'use by' or the 'best before' dates promoting confusion and resulting in perfectly edible food being thrown away, as highlighted by the examples collected during the audit. Moreover, as illustrated by the results of the Flash Eurobarometer 425 survey, consumers are not fully aware of the differences between the 'best before' and the 'use by' dates, as only 47 % of the people interviewed had identified the correct definition for the 'best before' date and only 40 % for the 'use by' date, with significant differences between Member States.

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Combating Food Waste: an opportunity for the EU to improve the resource-efficiency of the food supply chain *continued*

- The Commission should promote the option of donating food that is safe for consumption and that would otherwise be wasted. In particular, and as soon as is practicable, by:
 - o (a) clarifying the interpretation of legal provisions that discourage the donation of food, in particular with reference to the waste framework directive and the General Food Law;
 - o (b) carrying out an assessment of the impact of extending donation to those policy areas where it is not taking place, particularly in relation to the common fisheries policy;
 - o (c) completing the legislative requirement to allow the use of food from agricultural stocks from public intervention; and
 - o (d) promoting among Member States the use of existing provisions for donation, with particular reference to fruit and vegetables withdrawn from the market and to the FEAD.

These basic recommendations have not fully been agreed by the Commission in its answers to the report, showing the difficulties of reaching a strong and coordinated strategy to fight food waste within the Commission.

Recently, in November 2016, the Commission launched a Platform on Food Losses and Food Waste. We hope that the Commission's efforts will not stop here, but will continue with the implementation of the recommendations put forward in our report. The Platform, even with the potential to improve certain coordination aspects with Member States and stakeholders, is not the right instrument to strengthen the EU strategy to fight food waste, nor to align the different EU policies towards a better fight against food waste.

The publication of this Special Report No 34/2016 on Food Waste has also marked the launch of an "in-house" awareness-raising campaign in our institution in order to reduce the food wasted in our canteen.



Follow these tips to help you reduce food waste, save money and protect the environment:

- 1 Plan your shopping:** Menu plan your meals for a week. Check the ingredients in your fridge and cupboards, then write a shopping list for just the extras you need. Take your list and don't shop when you're hungry — you'll come back with more than you need. Buy loose fruits and vegetables instead of pre-packed so you can buy exactly the amount you need.
- 2 Check the dates:** If you are not planning to eat a certain item with a short "use by" date, look for one with a longer "use by" date or just plan to buy it on the day you require. Be aware on the meaning of date labels: "use by" means that the food is only safe for consumption until the indicated day (e.g. for meat and fish); "best before" indicates the date up until when the product retains its expected quality. Food products are still safe to consume even after the indicated "best before" day.
- 3 Consider your budget:** Wasting food means wasting money.
- 4 Keep a healthy fridge:** Check the seals and the temperature of your fridge. Food needs to be stored between 1 and 5 degrees Celsius for maximum freshness and longevity.
- 5 Store** food in accordance with the instructions on the packaging.
- 6 Rotate:** When you buy new food from the store, bring all the older items in your cupboards and fridge to the front. Put the new food at the back to reduce the risk of finding something mouldy in your food storage compartments.
- 7 Serve small amounts of food** with the understanding that everybody can come back for more once they've cleared their plate.
- 8 Use up your leftovers:** Instead of scraping leftovers into the bin, they can be used for lunches the following day, go into the next day's dinner or be frozen for another occasion. Fruit that is just going soft can be used to make smoothies or fruit pies. Vegetables that are starting to wilt can be made into soups.
- 9 Freeze:** If you only eat a small amount of bread, then freeze it when you get home and take out a few slices a couple of hours before you need them. Likewise, batch cooked foods so that you have meals ready for those evenings when you are too tired to cook.
- 10 Turn it to garden food:** Some food waste is unavoidable so why not set up a compost bin for fruit and vegetable peelings? In a few months you will end up with rich, valuable compost for your plants. If you have cooked food waste, then a kitchen composter will do the trick. Just feed it with your scraps, sprinkle over a layer of special microbes and leave to ferment. The resulting product can be used for houseplants and in the garden.

See also: http://ec.europa.eu/food/food/sustainability/index_en.htm

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Union Civil Protection Mechanism: the coordination of responses to disasters outside the EU has been broadly effective

By Michiel Sweerts, head of task



From left to right: Hans Gustaf Wessberg, ECA Member; Mark Rogerson, ECA spokesperson; Christos Stylianides, Commissioner for European Civil Protection and Humanitarian Aid Operations

Sound disaster management saves lives, and effective coordination among different responders is critical to a successful response. On a day when Italy was buffeted by multiple earthquakes and a deadly avalanche precipitated by high levels of snowfall, Special Report 33/16 on the Commission's coordination of international disaster responses through the Union Civil Protection Mechanism (UCPM) was published. The report was presented on 18 January 2017 in the European Parliament in Strasbourg at a rare joint press conference between the rapporteur Hans Gustaf Wessberg and the Commissioner for European Civil Protection and Humanitarian Aid Operations Christos Stylianides. Also joining them was the EP's rapporteur for the report, Karin Kadenbach.

Speaking to reporters, Hans Gustaf Wessberg praised the Commission's role in coordinating the EU's responses to disasters and highlighted it as an example of EU value-added through European cooperation representing good use of EU taxpayers' money – a bit of good news for the EU these days.

This was the first time that the Court has examined the UCPM which covers prevention, preparedness and response activities for natural and man-made disasters. The UCPM, a concrete expression of EU solidarity with disaster victims, covers both the EU and the rest of the world. About two-thirds of activations of the mechanism take place outside the EU, so we decided on a case-study-based approach with the responses to three recent International disasters: floods in the western Balkans (with a focus on Bosnia-Herzegovina) in May 2014, the Ebola virus disease outbreak in West Africa 2014-2016, and the earthquake in Nepal in 2015.

We found that the activation of the mechanism was timely, and EU Civil Protection teams facilitated on the ground coordination. These teams are made up of Member States civil protection experts as well as Commission staff, and assist and coordinate

with the Member States' deployed response teams on the ground, as well as relaying information back to the Commission's 24/7 crisis centre in Brussels (the Commission does not carry out the interventions itself; that is left to the Member States).

The coordination was strengthened through the widespread dissemination of information products and was inclusive, involving different departments, as well as other EU and non-EU bodies. The Commission also respected the UN's overall lead, and took steps to ensure a smooth transition into the recovery phase.

Good examples included the use and dissemination by the EU civil protection team of satellite maps produced by the Commission's Copernicus Emergency Management Service; for example providing such maps to Danish and German teams working in Bosnia, who were then able to use them to take a course of action that was faster and less resource intensive in diverting water (on the day after our press conference, Italy requested Copernicus maps in response to the earthquakes). Or for example where the Dutch government made a naval frigate available during the Ebola outbreak and requested the crisis centre to coordinate the collection of material and in-kind assistance provided by Member States, UNICEF and the World Food Programme to enable two rotations of the vessel to West Africa to provide the necessary relief items to those in need. Moreover, the complexities inherent to the Ebola response meant that new response capacities were developed – like medical evacuation for international aid workers or the establishment of the EU Medical Corps – which will be available in the event of any future activations of the mechanism for disease outbreaks.



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But like any system, it's not perfect and can always be improved. To this end we made a number of fine-tuning recommendations. For example, we identified a number of ways in which the deployment of the EU civil protection teams can be accelerated even more – a critical factor when minutes and hours can make a real difference. In addition, the lines between civil protection and humanitarian assistance are often blurred, and to that end we recommended even closer cooperation between these two sides of disaster management by promoting greater mutual understanding through sharing information about each other's work, and by appointing civil protection focal points in both the ECHO Field Network as well as in the EU Delegations.

It should also be stressed that the success of the UCPM rests on the Member States' willingness to put their trust into it through the commitment of assets and people: in this regard, political will is essential. The Commission could do a better job of strengthening the Member States' acceptance by improving its reporting on the performance of the crisis centre and the mechanism. It does not sufficiently exploit the information in its communications platform and we say that they should be doing more to automatically generate statistics and reports so that they can compare and benchmark performance in different disaster responses, as well as to be able to better hold themselves to account.

The audit team – composed of Kristina Maksinen, Mirko Iaconisi and Dirk Neumeister, and headed by Michiel Sweerts – was embedded in the Commission's crisis centre in December 2015 and February 2016, and went on missions to Sweden to meet with the European Centre for Disease Prevention and Control, Geneva to meet with the EU Delegation to the UN, UN OCHA and the World Health Organisation, and Bosnia. In the latter case, the team met the civil protection authorities, Ministry of the Interior, the EU's CSDP *Eufor Althea* mission – which provided material support to the EU's civil protection team and also acted as a first responder during the floods – as well as with the Red Cross and municipal leaders.

Being based in the crisis centre yielded some important lessons: it resulted in greater efficiencies and productivity; it helped foster better relations with the auditee; and it helped the team to better understand the nature of the work being carried out. Another first for the team was the full use of Sharepoint for collaborative purposes. The efficiency gains were considerable, and the Special Report was adopted by Chamber III about seven weeks ahead of schedule.

The Commission has already started to implement our recommendations, all of which they accepted. At the same time, they are carrying out a wider evaluation of the legislation, which will be completed before the end of this year. But the work of emergency preparedness and response never stops, and continuous improvement and learning are at its core. Revisiting this dynamic policy area is therefore likely in the coming years so that the Court can continue to make its contribution to further strengthen all aspects of the mechanism – and thereby helping indirectly towards saving lives.

EU experts visit Kathmandu and the hospital after the earthquake



Doing “Rapid Case Reviews”

By John Sweeney, Principal Manager in the Directorate of the Audit Quality Control Committee



John Sweeney
Principal Manager in the Directorate of
the Audit Quality Control Committee

What are “investigations” or “rapid case reviews”?

The Court’s annual seminar in September 2016¹ concluded that we should carry out a pilot project to examine which topics would be appropriate for investigations that would present a quick analysis of the facts surrounding concerns raised by the public, media, the European parliament, or other parties. This paper examines some of the methodological issues surrounding such investigative products, including the tricky case of an appropriate title, which, for the purpose of this paper, we’ll call “Rapid Case Reviews”.

A rapid case review is similar in many ways to an audit of financial information, though there are important differences. The scope of such reviews is usually determined by the facts that need to be established, and the depth of the problem under examination, to arrive at a conclusion that can be firmly substantiated. In the case of a reported concern, the investigation seeks to discover whether the alleged action took place; to identify those involved; to quantify the financial, legal and governance ramifications, and to report the findings. Auditing, on the other hand, results in an assurance (either “reasonable” or “limited”²) as to the conformity of financial statements with legal and regulatory provisions, or the conformity of the audited entity’s performance with financial management and governance standards and best practices. However, the differentiation between “audit” and “investigations” and sometimes “investigative audits” is not always that clear in practice.

What are other Supreme Audit Institutions doing?

The UK NAO conducts investigations to establish the underlying facts in circumstances where concerns have been raised with it or in response to intelligence that it has gathered through its wider work. It decides what to investigate using a range of sources, including analysis of trends and financial information; matters raised by Members of Parliament; consumers of public services; and whistleblowing cases. It initially conducts a brief “enquiry” as to the materiality of the matter, in terms of value and nature, and the feasibility of conducting an investigation. If proceeded with, resources are then allocated to the task from a dedicated budget.

¹ DEC 105/16, point 33

² ISSAI 100/33 Fundamental Principles of Public Sector Auditing

The State Audit Office of the Republic of Latvia (SAO) and the Audit Offices of Ireland, of Northern Ireland, and of Scotland also examine matters raised by members of the public involving concerns such as an abuse of public funds. Classified as “quick” or “emergency” audits, the SAO of Latvia started performing such audits (“*Emergency audits to react to topical issues*”) in 2014, and performs four such tasks each year³. *Investigations* by the Office of the Comptroller and Auditor General of Ireland result from an assessment of a particular matter, based on the particular circumstances of the case, its materiality, and the evidence available to substantiate the circumstances surrounding the alleged abuse of public funds⁴.

The USA’s Government Accountability Office (GAO) also carries out studies or investigations, generally at the request of members of Congress. It also responds to requests from individuals such as senators or members of committees of the House of Representatives to examine specific issues such as irregularities and budget overruns in federal programmes. Along with such reports, the GAO also issues findings in the form of “letters” (similar to our “President’s letters”), which are narrower in scope, of more limited interest, and do not contain recommendations⁵.

Our mandate

The key activity under our mandate is the examination of revenue and expenditure and sound financial management, referred to in the TFEU (article 287) as “audit”⁶. The treaty also provides us with a mandate to carry out other activity resulting in the delivery of opinions or the submission of observations on specific questions⁷.

3 Recent emergency audits included: Establishment of public transport tariff by Riga municipal Limited Liability Company “Rīgas satiksme”; lawfulness of actions of Provision State Agency in administration of the real estate in city Jūrmala, Piestatnes Street 6/14, and compliance of operations of the house maintenance Limited Liability Company, Baložu komunālā saimniecība” with the envisaged goals and regulatory enactments.

4 <http://www.audgen.gov.ie/ViewDoc.asp?fn=/documents/faq/faq.htm&CatID=10>

5 <http://www.gao.gov/about/products/about-gao-reports.html>

6 “The Court of Auditors shall examine whether all revenue has been received and all expenditure incurred in a lawful and regular manner and whether the financial management has been sound. In doing so, it shall report in particular on any cases of irregularity” (TFEU, art. 287.2)

7 “The Court of Auditors may also, at any time, submit observations, particularly in the form of special reports, on specific questions and deliver opinions at the request of one of the other institutions of the Union” (TFEU, article 287.4)

Therefore, the production of a report dealing with specific questions is provided for, particularly if it is in response to a specific request of the European Parliament or the Council⁸. Similarly, the right of access to information provided in article 287.3 of TFEU provides us with access to any document or information necessary to carry out our task, in this case, providing a factually substantiated account or analysis of a specific area or aspect of EU financial management.

Nature of “rapid case reviews”

The scope and nature of the rapid case review would naturally depend on the nature of the concern or question being addressed. Potential subjects would most likely arise as requests from the European Parliament and/or Council, or derive from our audits or other audits presenting issues of EU accountability significant to the public interest. However, identifying wrong-doing or potentially fraudulent activity would be beyond the normal scope of an auditor’s responsibilities under auditing standards. Therefore, were such case reviews to result in the detection of suspected fraud or illegalities, they would require to be communicated to OLAF, under our internal procedures for cooperation with OLAF⁹.

What’s in a name?

The term “investigation” could lead to confusion with the role and activities of OLAF. “Fact-checking exercises” understates the purpose of the activity, which would include analysis of facts, leading to conclusions, and possibly recommendations. “Study” would differentiate it from “audit” and “investigations” (e.g. the UK NAO also refers to its investigative work as “studies”). However, the title “rapid case review” best describes the immediate and responsive character of the work and its “fact-checking” nature.

Methodology

The procedures for conducting case reviews should reflect the focused and expeditious nature of the task while ensuring the robustness of the findings and conclusions. They should therefore include:

- a) A task proposal reflecting the task’s nature, significance, complexity, timeliness, and resource-implications; the availability of specific skills and knowledge, and its feasibility within the time constraints.
- b) Notification to the entities concerned regarding the nature, scope, objectives, and duration of the assignment.

⁸“It (the Court) shall assist the European Parliament and the Council in exercising their powers of control over the implementation of the budget” (TFEU 287.4).

⁹ Decision No 35-2014 laying down internal procedures for cooperation between the European Anti-Fraud Office and the European Court of Auditors (the Court) concerning audit related matters and information received from third parties (denunciations) forwarded by the Court.

c) Appropriate arrangements for evidence collection, analysis, and quality control arrangements, including the clearing of facts with the entities concerned.

d) Presenting the observations in the form of an opinion, obviating the need for adversarial procedures and the publication of entities' replies.

e) A uniform report comprising of an initial section with key facts or key findings; a summary of evidence and conclusions, and a main report detailing the purpose, scope, origin of the task, evidence, and conclusions and possibly recommendations.

Our recent work "The Court's analysis of potential savings to the EU budget if the European Parliament centralised its operations" (DEC 91/14) could be considered as a rapid case review. Originating from a request by CONT/Parliament, it was completed in seven months due to several critical success factors¹⁰:

- A brief planning document;
- A clearly defined, sharply focused task;
- Small core team;
- Good working relations with the entity concerned;
- Quick response from the entity to draft findings (10 – 12 days);
- Rapid and decisive adoption and publication of the report.

Conclusions

Such "responsive" enquiries would invariably raise stakeholder's expectations concerning our capacity to address all their requests. Naturally, we as an independent audit institution, would decide on the tasks we undertake, and the level of resources dedicated to such tasks, in line with our strategy and annual work programme. In piloting this new activity we should discuss with our principal auditees (and stakeholders), the nature of the new activity, its methodology, and how it would impact on them¹¹. Those concerned could then consider appropriate communication channels and procedures for dealing with the reports, which address parties' needs and expectations. Lastly, before introducing this product, it would be useful to map out the purpose, form, methodology and clearance procedures, and key aspects of all our publications (e.g. "President's letters" - observations for which a published report is not deemed appropriate; "quick audits" - accelerated audits, and "landscape reviews" - meta-analysis of previous observations and opinions), so that unnecessary confusion does not creep in.

¹⁰ Chamber IV seminar, 28 January 2015

¹¹ General information on the nature of case reviews and other publications and how they are conducted should be explained on our internet site.

Quoted sources**EUROPEAN COURT OF AUDITORS (2014)**

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ISSAI 100 Fundamental Principles of Public Sector Auditing

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Website sources and interviews with office staff

OFFICE OF THE COMPTROLLER & AUDITOR GENERAL, IRELAND

Website sources

OFFICE OF THE COMPTROLLER & AUDITOR GENERAL, NORTHERN IRELAND

Website sources

AUDIT SCOTLAND

Website sources

Website sources

Further reading about the subject

The following is a brief bibliography intended as guidance for anyone requiring more detailed information about the subject

EUROPEAN COURT OF AUDITORS (2014)

The Court's Audit Guideline on Fraud

UK NAO (2013)

Memorandum on the provision of Out of hours GP services in Cornwall (11/3/2013)

UK NAO (2013)

Confidentiality clauses and payments (21/6/2013)

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Severance payments and wider benefits for BBC senior managers (1/7/2013)

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Investigation into NHS property Services Limited (1/5/2014)

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The role of prescribed persons (27/2/2015)

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