

EUROPEAN COURT OF AUDITORS



2012

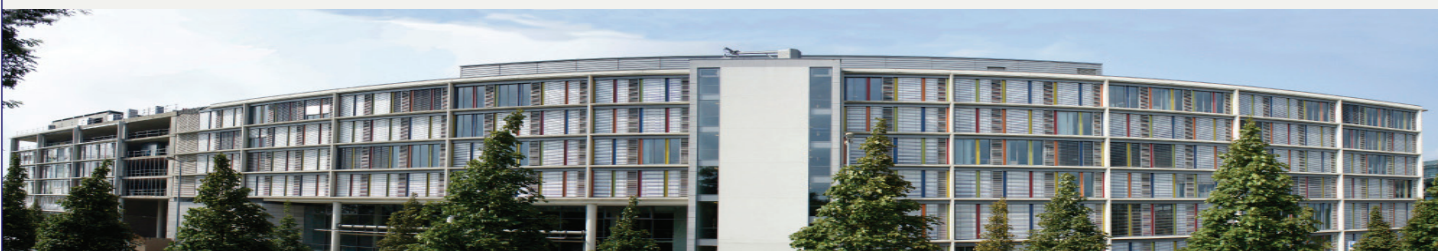
WORK PROGRAMME

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THE EUROPEAN COURT OF AUDITORS (ECA) UNDERTAKES:

- **Financial audits** - on the reliability of accounts and the legality and regularity of transactions. Financial audits are generally required by legislation (notably the statement of assurance, or 'DAS') on an annual basis.
- **Compliance audits** - a key component of financial audit, comprising an assessment of whether transactions (income or spending) or systems of specific budgetary areas comply with the rules and regulations governing them.
- **Performance audits** - on the soundness of financial management (including value for money). These audits are on specific management or budgetary topics, often covering a number of financial years.

Performance and compliance audit topics are **selected** at the ECA's discretion on the basis of criteria such as risk of irregularity or poor performance, potential for improvement and public interest. Their complex and detailed nature means they generally require more than a year to complete.



THE ECA PUBLISHES THE RESULTS OF ITS AUDIT WORK IN THE FOLLOWING TYPES OF REPORTS:

- o **Annual reports** - present the results of financial audits of the EU budget and the European Development Funds in the form of statements of assurance. These two reports are published together in November of the following year.
- o **Specific annual reports** - present the results of financial audits of the EU agencies and bodies. They are published at the end of the following year.
- o **Special reports** - present the results of performance and compliance audits. Special reports can be published at any time of the year.

In addition, the ECA is called upon to provide its **opinion** on new or updated legislation with a financial impact. It can also issue opinions on topics of interest at its own discretion.

The ECA - in line with other supreme audit institutions - carries out its work in compliance with **international standards** to ensure the highest professional quality.

THE PLANNED WORK OF THE EUROPEAN COURT OF AUDITORS IN 2012

The European Court of Auditors is the external auditor of the European Union. Most of its resources are devoted to auditing the budget of the EU. However, the ECA also audits the European Development Funds and the EU agencies and bodies.

This document provides an overview of the ECA's planned work and output for 2012. It also includes information on other developments arising from the ECA's Audit Strategy 2009-2012 (further information on which can be obtained at: www.eca.europa.eu).

THE ECA INTENDS TO PUBLISH:

- o **51 annual reports** on the 2011 financial year, including the annual reports on the EU budget and the European Development Funds, and the specific annual reports on EU agencies and bodies;
- o **22 special reports;**
- o the ECA's **annual activity report** for 2011;
- o **opinions/observations** on the new sectoral regulations for the common agricultural policy, structural and cohesion funds and own resources of the European Union.

Appendices 1 and 2 set out the main **selected audit tasks** and **preliminary studies** on which the ECA will be working in 2012, based on the following priority areas:

- o Environment, climate change & sustainable development;
- o Growth & jobs, dealing with challenges of globalisation;
- o EU as a global partner;
- o Greening policy; and
- o Financial crisis.

The planned work takes into account the most significant recent developments in the ECA's audit environment, including the new arrangements for EU economic governance, the Europe 2020 strategy, the revised Financial Regulation, the EU budget review and the new international standards for supreme audit institutions (ISSAIs). Provision is also made for providing opinions as necessary on proposals relating to the new multi-annual financial framework, notably the sectoral legislation governing revenue and the use of EU funds in the main policy areas after 2013.

NEW PRODUCTS AND INITIATIVES

The ECA has a strategic aim to widen the range of its audit-based products and initiatives during the period 2009 to 2012.

FOR EXAMPLE, THE ECA:

- o published a **position paper** in 2011 on “Consequences for public accountability and public audit in the EU and the role of ECA in the light of the current financial and economic crisis”;
- o published an **opinion** in 2011 on the Commission’s green paper on the modernisation of public procurement policy;
- o will publish in 2012 a dedicated **follow-up report** to provide greater focus on the action taken to address the recommendations of previous performance audit reports;
- o is planning to make observations on the first **evaluation report** produced under Article 318 of the Treaty on the Functioning of the European Union (TFEU), which the Commission is required to deliver to the European Parliament and Council as part of the discharge procedure;
- o will submit itself to a **peer review** on its performance audit process;
- o is actively involved in the Supreme Audit Institution associations of **INTOSAI** and **EUROSAI**, including being a member of the governing board of the latter;
- o is preparing its **strategy for 2013** onwards, including consultation with stakeholders.

STATEMENT OF ASSURANCE

A significant proportion of the ECA's available resources is devoted to preparing its annual statements of assurance (also known as 'DAS'). These are based on financial audits of the EU budget and European Development Funds, as well as the 49 EU agencies and bodies. They involve examining and testing in detail the annual accounts and transactions that underlie them. The audit work takes place between March of year n through to June of year n+1, to allow the annual reports to be presented according to the timetable required by the Financial Regulation. During 2012, the ECA will thus work on the completion and publication of the Statement of Assurance for the 2011 financial year, and start on the exercise for the 2012 financial year.

The work underlying the statement of assurance covers the two aspects on which the Treaty on the Functioning of the European Union (TFEU) requires the ECA to provide an annual opinion: the **reliability of the accounts** and the **legality and regularity of the transactions that underlie them**. Where it can, the ECA takes account of 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 Commission. Further information on the DAS approach can be obtained from www.eca.europa.eu.

In performing its work the ECA aims to provide clear conclusions on the state of accounting and financial management for the different areas of the EU budget, as well as to make practical, cost-effective **recommendations** where improvements can be made.

SELECTED PERFORMANCE AND COMPLIANCE AUDIT REPORTS EXPECTED IN 2012

The special reports which the ECA expects to publish in 2012 are presented below under the related financial framework heading¹. Further information on the individual tasks for which adoption of a special report is foreseen in 2012 is provided in appendix 1. Information on the preliminary studies to be carried out in 2012 is provided in appendix 2.

SUSTAINABLE GROWTH – COMPETITIVENESS FOR GROWTH AND EMPLOYMENT (1a)

- o Decommissioning of nuclear installations
- o Structural Funds - the Commission's treatment of deficiencies identified in the Member States' management and control systems
- o Financial Engineering
- o Seaports

SUSTAINABLE GROWTH – COHESION FOR GROWTH AND EMPLOYMENT (1b)

- o Ageing workers
- o Closure of Structural Funds programmes for the 2000-2006 programming period

PRESERVATION AND MANAGEMENT OF NATURAL RESOURCES (2)

- o Modernisation of agricultural holdings
- o Reform of the CMO wine
- o Direct aid to animal sector
- o Single Area Payment Scheme
- o Organic products
- o Slaughterhouses in new Member States

¹ At this stage the title and planned publication date are only indicative. The ECA has the right to choose whether and how it publishes the results of its selected audits in the form of special reports. Publication is decided on a case-by-case basis, taking into account the best use of the ECA's financial and human resources.

FREEDOM, SECURITY AND JUSTICE (3a)

- o Do the Solidarity and Migration Funds contribute effectively to coherent EU cooperation in the integration of non-EU immigrants?

EU AS A GLOBAL PARTNER (4)

- o EU development assistance for drinking water supply and basic sanitation in ACP countries
- o Common RELEX information system (CRIS)
- o EU development aid for food security in Sub-Saharan Africa
- o EDF contribution to a sustainable African road network
- o EU assistance to Turkish Cypriot community
- o EU pre-accession assistance for Croatia

ADMINISTRATION (5)

- o Human capital management at the Commission
- o Effectiveness of EUROSTAT in improving the process for producing EU statistics

SEVERAL FRAMEWORK HEADINGS

- o Conflict of interest situations in selected EU agencies

EUROPEAN COURT OF AUDITORS – SPECIAL REPORTS TO BE ADOPTED IN 2012					
Audit Subject	Financial framework heading		Policy area		Objective of the task
	No	Description	Title	Description	
Modernisation of agricultural holdings	2	Preservation and management of natural resources	5	Agriculture & Rural Development	To establish if the EU expenditure is targeted and effective.
Reform of the CMO Wine	2	Preservation and management of natural resources	5	Agriculture & Rural Development	To establish if the reforms of the wine sector are effective and efficient.
Direct aid to animal sector	2	Preservation and management of natural resources	5	Agriculture & Rural Development	To establish if maintaining production linked (coupled) aid for animals is an effective and efficient support tool.
SAPS	2	Preservation and management of natural resources	5	Agriculture & Rural Development	To establish if the scheme is effective.
Organic products	2	Preservation and management of natural resources	5	Agriculture & Rural Development	To establish if the control systems for organic products are effective in ensuring that requirements for organic production, processing, distribution and imports are applied.
Slaughterhouses in new Member States	2	Preservation and management of natural resources	5	Agriculture & Rural Development	To establish if slaughterhouses in the new Member States implement EU hygiene standards effectively.
Adding value to agricultural and forestry products	2	Preservation and management of natural resources	5	Agriculture & Rural Development	To establish if support measures for adding value to agricultural and forestry products are effective, and if the delivery mechanisms are efficient.
Support for young farmers	2	Preservation and management of natural resources	5	Agriculture & Rural Development	To establish if support for young farmers is effective.

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Audit Subject	Financial framework heading		Policy area		Area description	Objective of the task
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Increasing economic value of forests	2	Preservation and management of natural resources	5	Agriculture & Rural Development	Improvement of the economic value of forests has been introduced in the programming period 2007-2013 as a new single Rural Development measure and included in 50 programmes of 18 Member States. The total Community support from the EAFRD planned under this measure amounts to € 659 million.	To establish if the management of the EAFRD support measure for improving the economic value of forests is efficient and effective.
Cost of road construction	1 b	Sustainable growth: cohesion for growth and employment	13	Regional policy	Regional and local roads are prerequisites for economic development, growth and social cohesion. The majority of the funds for road infrastructure are provided by the Member States concerned. The EU contributes to the creation of road infrastructure through Structural Funds, the Trans-European Transport Network and through EIB loans.	To establish if EU Structural Funds' road infrastructure projects achieve their objectives at reasonable cost.
Structural Funds - the Commission's treatment of deficiencies identified in the Member States' management and control systems	1a, b	Sustainable growth: competitiveness & cohesion for growth and employment	4 13	Employment & social affairs Regional policy	When significant deficiencies are identified in the Member States' management and control systems, the Commission's objective is to ensure that past irregularities are corrected and that systems are improved for the future. To do so the Commission can: request the Member States to implement financial corrections in line with the extent of the irregularities identified in expenditure already declared to and reimbursed by the Commission; or request the Member States to implement corrective actions so that the expenditure still to be declared is processed by effective systems able to prevent or otherwise detect and correct irregularities.	To establish whether the Commission dealt in a satisfactory way with deficiencies identified in the Member States' management and control systems, including: initiating appropriate corrective actions, ensuring the timeliness of their implementation, and obtaining assurance that its actions led to appropriate financial corrections and improvements in the systems.
Energy Efficiency	1 b	Sustainable growth: cohesion for growth and employment	13	Regional policy	Energy efficiency is a consequence of technological evolution yielding improved (lower) energy consumption. This, together with use of renewable energy resources, can increase the potential for sustainable economic growth, make companies more competitive, reduce dependency on energy imports and reduce emissions.	To establish if Structural Funds Energy Efficiency projects are cost-effective.
Closure of Structural Funds programmes for the 2000-2006 programming period	1 a, b	Sustainable growth: competitiveness & cohesion for growth and employment	4 13	Employment & social affairs Regional policy	The Structural Funds programmes for the period 2000-2006 amount to around € 200 billion and over 600 programmes have come to an end. The ECA has found this to be the most error prone spending area. The Commission expects the closure process to detect and correct most errors.	To assess whether the Commission has a sound basis for the closure of Structural Fund operational programmes for the 2000-2006 period.
Ageing workers	1 b	Sustainable growth: cohesion for growth and employment	4	Employment & social affairs	Social inclusion is a process which ensures that those at risk of poverty and social exclusion gain the opportunities and resources necessary to participate fully in economic, social and cultural life, and to enjoy a standard of living and well-being that is considered to be normal in the society in which they live. Employment is a key determinant of people's ability to fully participate in society, and ageing workers (55 to 64 years) face specific barriers to employment.	To establish if European Social Fund support for ageing workers is effective.

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Regeneration of Industrial and Military Areas	1 b	Sustainable growth: cohesion for growth and employment	13	Regional policy	Regeneration of brownfield sites is costly, and has important implications for urban development and the environment in regions where industry is in decline. The ERDF has earmarked € 2.3 billion and € 3.5 billion for Brownfield regeneration in 2000-2006 and 2007-2013 respectively, with the Member States which joined the EU in 2004 and 2007 being the main beneficiaries in the 2007-2013 period.	To establish if structural measures support to Member States is effective for regenerating brownfield sites.
Solid Waste	1 b	Sustainable growth: cohesion for growth and employment	13	Regional policy	1.3 billion tons of waste is generated in the EU every year, and some 40 million tons of it is hazardous. Solid waste poses significant threats to public health and the environment if it is not stored, collected and disposed of properly. Disposal methods include recycling, composting, land fill and incineration. The EU Structural Funds co-finance municipal solid waste infrastructures in Member States.	To establish if structural measures support is effective in helping Member States achieve EU waste policy objectives.
Marco Polo	1 b	Sustainable growth: cohesion for growth and employment	6	Transport	The objective of the Marco Polo programme is to shift international freight from the road to sea, rail and inland waterways. The programme aims at freeing Europe's roads of an annual volume of 20 billion tonne-kilometres of freight.	To establish if the Marco Polo programme is effective.
Solidarity Fund support for the mitigation of the consequences of the earthquake in Abruzzi Region, Italy, in 2009	1 b	Sustainable growth: cohesion for growth and employment	13	Regional policy	The EUSF was established in order to deal with major natural disasters in Member States or countries applying for accession to the EU. A major disaster means any disaster resulting, in at least one of the States concerned, in damage estimated either at over € 3 billion or more than 0.6% of its Gross National Income (GNI). The aim of the EUSF is to complement the beneficiary States' public expenditure for essential emergency operations.	To assess if the EUSF co-financed project addressed the accommodation needs of the population affected by the Abruzzi earthquake of 2009 in an economic, efficient and effective way.
EU development assistance for drinking water supply and basic sanitation in ACP countries	4	The European Union as a global partner	19 21	External relations Relations with ACP States	One of the three targets of the Millennium Development Goal 7 (MDG 7) is to 'halve, by 2015, the proportion of people without sustainable access to safe drinking water and basic sanitation'. In 2002, the EU launched its Water initiative (EUWI) to contribute to the achievement of MDG 7. EU support is channelled through both the EDF and the EU budget.	To establish if the Commission's support for water and sanitation is effective.
The Common RELEX Information System (CRIS)	4	The European Union as a global partner	19 21 22	External relations Relations with ACP States Enlargement	The Common Relex Information System (CRIS) is used by the European Commission's External Relations Directorate Generals and Delegations as a financial and operational management system.	To establish if CRIS is an effective and efficient tool for the operational and financial management of development aid projects.
Effectiveness of EU development aid for Food Security in Sub-Saharan Africa	4	The European Union as a global partner	21	Relations with ACP States	One of the targets of the Millennium Development Goals (MDG) is to promote food security, and to halve between 1990 and 2015 the proportion of people suffering from hunger. Recent years have seen a reversal of earlier positive trends, and over 1 billion people are estimated to suffer from hunger. Food security issues are most persistent in Sub-Saharan African countries, with a higher proportion of the population suffering from hunger than elsewhere. Availability of food, access to it and the nutritional value of food are therefore of utmost importance to development.	To establish if EU support for food security in Sub-Saharan Africa is effective.

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The EDF contribution to a sustainable African road network	4	The European Union as a global partner	21	Relations with ACP States	Under the 2006 Joint Africa-EU Strategy, Africa and the EU aim to increase interconnectivity by investing in and improving infrastructure along the Trans-African road transport corridors. Regional transport investment is required to allow a large number of small and land-locked countries to develop through growth and trade. The road sector is the largest sector of intervention under recent EDFs, and represents 25% of the expenditure in ACP countries. Traditionally implemented through road building projects, the Commission is increasingly using a sector policy support approach including budget support.	To establish if the EDF support for roads in ACP countries is effective.
EU assistance to Turkish Cypriot community	4	The European Union as a global partner	22	Enlargement	The EU provides financial support to facilitate the reunification of Cyprus by encouraging the economic development of the Turkish Cypriot community.	To establish if EU assistance to the Turkish Cypriot community is in line with the EU's overall objectives in the region, and if the Commission's delivery mechanisms are managed properly.
EU assistance to Kosovo related to the Rule of Law	4	The European Union as a global partner	22	Enlargement	The EU provides assistance to Kosovo through the Instrument for pre-Accession Assistance (IPA), Community Assistance for Reconstruction Development and Stabilisation (CARDS), the Instrument for Stability (IFS) and other sources of funding. The delivery of EU assistance has been restructured following the closure of the European Agency for Reconstruction in 2008, and its tasks being taken over by the EC Liaison office.	To establish if EU assistance to Kosovo is in line with the EU's overall objectives in the region, and if the Commission's delivery mechanisms are appropriate.
Conflict of interest situations in selected EU agencies		Several		Several	The audit area covers EU Agencies involved in decisions of vital importance to the health and safety of consumers and the profitability of the industries they regulate. The audit will focus on the four EU Agencies who have the highest exposure to impartiality risks due to their importance to industry. Agencies to be audited are the European Medicines Agency, the European Food Safety Authority, the European Aviation Safety Agency and the European Chemicals Agency.	To benchmark Agencies' policies for the management of conflict of interest situations against OECD guidelines and to test how those policies are implemented in practice.
Human Capital Management at the Commission	5	Administration	24-27 29	Administrative and other expenditure	The Commission's human capital is its most valuable asset. An efficient and modern staff corps is essential for the successful implementation of EU strategic and operational goals. The Staff Regulations offer a framework for ensuring independence and permanence of the Commission's human resources.	To establish the effectiveness of the Commission's human capital management.
Is EUROSTAT effective in improving the process for producing reliable and credible European statistics?	5	Administration	24-27 29	Administrative and other expenditure	The credibility of European statistics requires a high degree of professional independence. The European Statistical Office (EUROSTAT) plays an important role in the European Statistical System, and has a dual function towards the national statistical offices, as both partner and watchdog.	To establish if EUROSTAT is effective in improving the process for producing reliable and credible European statistics.

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Audit Subject	Financial framework heading		Policy area		Area description	Objective of the task
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Do the Solidarity and Migration Funds contribute effectively to coherent EU cooperation in the integration of non-EU immigrants?	3a	Freedom, security and justice	18	Area of freedom, security and justice	In 2007 the EU adopted the financial framework for the support of asylum, migration, integration and border control policies – the Solidarity and Management of Migration Flows General Programme. The main objective of this programme is to address the issue of a fair share of responsibilities between Member States in the introduction of integrated management of the external borders of the EU and in the implementation of common policies on asylum and immigration. It provides financial support to Member States in proportion to the efforts they undertake for the benefit of the EU as a whole.	To assess if the SOLID funds contribute to the integration of Third Country Nationals.
EU Agency governance, operations and finances: a comparative analysis (“Benchmarking Report”)	5	Administration	24- 27 29	Administrative and other expenditure	EU Agencies employ around 6 000 people and spend € 1,5 billion. The 32 agencies are subject to a number of common features allowing a comparative exercise to be undertaken.	To make recommendations to improve EU Agency governance, operations and finances.

EUROPEAN COURT OF AUDITORS - 2012 PRELIMINARY STUDIES						
Audit Subject	Financial framework heading		Policy area		Area description	Objective of the study
	No	Description	Title	Description		
Reliability of MS control statistics	2	Preservation and management of natural resources	5	Agriculture & Rural Development	The Commission is basing more and more assurance on Member State control statistics.	To establish if the Member State control statistics are reliable including the work done by certification bodies.
Inclusion of coupled aid for specific sectors into SPS	2	Preservation and management of natural resources	5	Agriculture & Rural Development	As of 2010, respectively 2012, aid for specific sectors is to be decoupled and corresponding amounts are to be allocated to beneficiaries by way of allocation of additional entitlements or top-up of existing entitlements. The total value of these decoupling operations is estimated at more than € 800 million.	To establish if the entitlements are correctly calculated.
Integration of Water Policy into the CAP	2	Preservation and management of natural resources	5	Agriculture & Rural Development	The Water Framework Directive adopted in 2000 is the main tool setting the objectives for water protection (both for quality and for quantity). In line with this Directive Member States should develop river basin management plans and define "programmes of measures". Within the CAP several instruments are suitable to promote sustainable water management.	To establish whether synergies within the different CAP tools to contribute to the Water Framework Directive goals have been properly created or used.
Axis 3 - Improving quality of life	2	Preservation and management of natural resources	5	Agriculture & Rural Development	Important RD measures have been designed to make living in the countryside more attractive. Expenditure planned for these measures corresponds to € 7.5 billion for the period 2007-2013.	To establish if the Rural Development measures are effective in improving the quality of life in rural areas.
Wine audit - phase 2	2	Preservation and management of natural resources	5	Agriculture & Rural Development	With the reform of the wine market and the foreseen cancellation of distillation and storage measures, the majority of EU support is provided by means of national envelopes. Member States are free to choose from a series of measures available, including promotion and investment measures.	To examine the sound financial management of the audited measures.
Reliability of LPS	2	Preservation and management of natural resources	5	Agriculture & Rural Development	The LPS (Land Parcel Information System) is an essential element of the IACS system. The results of various DAS audits indicate that, in certain Member States, the data included in the LPS are inaccurate and contain numerous examples of ineligible features.	To establish if the data included in the LPS is reliable.
Aquaculture	2	Preservation and management of natural resources	11	Maritime Affairs & Fisheries	Aquaculture is a major economic activity sector that provides employment and supplies the people of Europe with a needed resource, representing 20.3% of the total volume of EU fisheries production. The European Fisheries Fund (EFF) aims at ensuring a sustainable growth of this sector, balancing economic, environmental and social factors and minimising the risk to human health.	To establish if aquaculture measures of the EFF are implemented effectively and sustainably.

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Audit Subject	Financial framework heading		Policy area		Area description	Objective of the study
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Quality of macro-data reporting	1 b	Sustainable growth: cohesion for growth and employment	13	Regional policy	The Commission has voiced concerns in relation to the relevance and reliability of macro data (use of common performance indicators) in its AAR. The extent of these concerns is such that it is in the process of establishing an internal audit team specifically charged with this task. The Commission has also voiced concerns regarding the relevance and reliability of data used in their ex-post evaluation.	To establish if the EU macro reports data is pertinent, timely and complete for the decision making needs of key stakeholders.
Danube river basin	1 b	Sustainable growth: cohesion for growth and employment	13	Regional policy	The Danube River Basin covers one fifth of the EU's territory and is home to some 100 million inhabitants. It flows through several Member States, as well as other countries. The Commission's Strategy for Protecting the Environment in the Danube River Basin region is one of the four pillars of its overall strategy for this region.	To assess if the existing EU policy measures concerning the environmental management of the Danube River Basin Region are properly implemented.
Jaspers	1 b	Sustainable growth: cohesion for growth and employment	13	Regional policy	One of the most important success factors for the Cohesion Policy is the quality of the projects that are proposed for funding. This has always depended overwhelmingly on the capacity of Member State and regional authorities to generate such proposals. Jaspers provides assistance for the preparation of major projects to be submitted for grant financing under the Structural and Cohesion Funds.	To establish if the JASPERS initiative has successfully improved the quantity and quality of proposals submitted by Member States for co-financing under the Structural Funds.
Renewable energy	1 b	Sustainable growth: cohesion for growth and employment	13 32	Regional policy Energy	Renewable sources of energy (RES) contribute to the EU's objective of a secure and sustainable energy supply against the background of an increasing dependency on imports of (finite) fossil fuels for electricity generation, heating, cooling and transport, supply price fluctuations and the commitment to reduce carbon emissions. RES have the largest fund allocations (approximately 5.7 out of the total of € 16.4 billion) within the energy programmes.	To establish if the ERDF and Cohesion Fund have effectively promoted the use of RES in Europe since 2000.
Inland Waterways Transport	1 b	Sustainable growth: cohesion for growth and employment	13	Regional policy	Europe has over 37 000 km of canals and rivers. 18 out of the 27 Member States have inland waterways. Most of these have significant spare capacity. Around 515 million tons of freight were shipped using inland waterways (IWW) in Europe in 2007. EU funding for the development of IWW has increased over time, but is scattered among numerous funding programmes with varying objectives and without an overall coordination.	To establish if the EU support for the development of inland waterways transport has produced the intended results.

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Audit Subject	Financial framework heading		Policy area		Area description	Objective of the study
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European Energy Programme for Recovery (EEPR)	1 b	Sustainable growth: cohesion for growth and employment	13 32	Regional policy Energy	The EEPR was developed in the framework of the European Economic Recovery Plan and was established as part of the EU response to the financial crisis. While intended to be a stimulus for the European economy, this instrument was specifically aimed to reinforce the EU energy market. The EEPR provided € 4 billion for three sub-programmes to advance the EU's energy objectives in the fields of electricity and gas infrastructure, offshore wind energy and carbon capture and storage (CCS).	To establish if the EEPR has rendered valid results.
Micro-finance	1 b	Sustainable growth: cohesion for growth and employment	13	Regional policy	Micro-finance aims at providing financial instruments and in particular micro-credit (<€ 25 000 in EU) with the related assistance to micro-entrepreneurs (often with migrant background), people working in the informal or the social economy, the poor or the unemployed. In short, micro-credit is for people typically not considered "bankable". According to estimates based on EUROSTAT data, potential demand for micro-credit in the EU could amount to over 700 000 new loans, worth approximately € 6.1 billion in the short term.	To establish if EU micro-finance initiatives have been effective in developing micro-finance as a performing tool for inclusion.
External assistance to fragile states	4	The European Union as a global partner	19	External relations	Many fragile states are least developed countries and either post-conflict countries or countries where there is ongoing conflict. Many 'post-conflict' countries in fact fall back into conflict, causing much greater economic loss (as well as human suffering) than the relatively small amounts of external assistance which could prevent conflict re-emerging. As well as development and humanitarian concerns, a major reason for the focus on 'Fragile States' is the perceived security risk that such countries will become havens for terrorism particularly if they deteriorate further into 'Failed States'.	To assess whether the Commission's support to fragile states has been effective.
Climate change and aid programming	4	The European Union as a global partner	19	External relations	Many poor developing countries are among the most vulnerable to climate changes but also have the least resources to cope with it. The poor depend directly on a wide range of natural resources and ecosystem services for their livelihoods, and hence on the sustainable management of natural resources, and are particularly vulnerable to environmental hazards.	To assess whether the Commission has integrated systematically climate change and DRR (Disaster Risk Reduction) considerations into its cooperation strategies and interventions, in particular by developing effective climate finance policies.
ENPI-funded activities in Egypt	4	The European Union as a global partner	19	External relations	Egypt is one of the largest recipients of the European Neighbourhood Policy Instrument (ENPI) which was introduced in 2007. Over the period 2007-13, the ENPI provides a total of € 12 billion in EU assistance to 16 partner countries, of which ten in the Mediterranean region ("ENPI South") and six in Eastern Europe ("ENPI East"). The total ENPI allocation for Egypt over the period 2007-13 is approximately € 1 billion.	To assess whether the programming and implementation of the ENPI have been effective.

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Audit Subject	Financial framework heading		Policy area		Area description	Objective of the study
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EU assistance to the Palestinian people	4	The European Union as a global partner	19	External relations	The EU is the biggest provider of support to the Palestinian people. With the outbreak of the Second Intifada in the year 2000, and the severe decline of the economic and social conditions which put into question the viability of the Palestinian Authority, the EU assistance was re-orientated from development assistance towards direct financial support to the Palestinian Authority (PA) budget, while at the same time assisting the PA in preparing itself for statehood, reviving the economy and addressing urgent humanitarian needs. In 2006 and 2007, a large part of the assistance was channelled through the Temporary International Mechanism (TIM) for direct assistance to the Palestinian people.	To assess whether the Commission has been able to programme, coordinate and control the aid given to the Palestinian people in order to contribute towards the overall objectives.
Regional cooperation in Latin America	4	The European Union as a global partner	19	External relations	The Regional Strategy Paper for Latin America identifies social cohesion, regional integration and strengthening of mutual understanding as the priority areas for cooperation between that region and the EU in 2007–2013. The EU assistance to the region in that period amounts to around €3 billion, primarily under the Development Cooperation Instrument (DCI). For the same period, the European Investment Bank is authorised to lend up to €2.8 billion.	To establish whether the EU Regional Programmes in Latin America have been effective.
Regional cooperation in Central Asia	4	The European Union as a global partner	19	External relations	The EU cooperation in Central Asia is based on the 'Strategy for a new enhanced partnership with Central Asia' which was adopted by the European Council in June 2007. The same year, the European Commission adopted the 'Regional Strategy Paper for Assistance to Central Asia for the period 2007–2013' which covers the financial assistance to the countries of the region, both at bilateral and regional level. The indicative budget earmarked for the period 2007–2013 amounts to €719 million, primarily under the Development Cooperation Instrument (DCI).	To assess the effectiveness of the Development Cooperation Instrument (DCI).
Balance of Payments assistance	1 a	Sustainable growth: competitiveness for growth and employment	1	Economic and financial affairs	Balance of payments support (BOP) comprises medium term loans granted to non-Euro Member States to help restore confidence in their economies and support reform. The loans are financed through back-to-back borrowings on the capital markets by the EU (off-budget operations), thereby benefiting from the EU's favourable credit rating. Financial assistance to euro-area Member States is also provided through back-to-back borrowings but new temporary structures have been put in place to manage this, i.e. the European Financial Stability Mechanism and the European Financial Stability Fund.	To assess if the BOP and euro area assistance was managed in a way which effectively contributed to the improvement of the economic situation of the Member States concerned.

EUROPEAN COURT OF AUDITORS - 2012 PRELIMINARY STUDIES					
Audit Subject	Financial framework heading		Policy area		Area description
	No	Description	Title	Description	
Customs and NSI ability		Revenue		Revenue	To assess whether the Commission's monitoring and analysis activities relating to the adoption of the acquis and to the quality of the administrative capacity in candidate countries to correctly establish and collect customs duties upon their accession, have been complete, reliable, based on reasoned judgement and in accordance with international best practices.
Reducing the Carbon Footprint of EU institutions	5	Administration	24-27 29	Administrative and other expenditure	To establish the efficiency and effectiveness of EU institutions' management of their carbon emissions.
Infrastructure expenditure for Delegations and Representations	5	Administration	24-27 29	Administrative and other expenditure	To assess if the EU institutions have effective arrangements in place to plan, implement and review their management of property in Member States and third countries.
The Commission's management of the financial crisis	1 a	Sustainable growth: competitiveness for growth and employment	3	Competition	To assess if the implementation of the Commission's reforms of the financial system are timely and effective.