

EN

2019

Work Programme



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OF AUDITORS

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Foreword



Our role as the European Union's (EU) independent external auditor is to check that EU funds are raised and spent in accordance with the relevant rules and regulations, and correctly accounted for. The EU arguably achieves most impact through its regulatory actions, and international agreements in areas such as trade. Although the EU's total annual budget of some €140 billion may seem large, in budgetary terms it is quite small, accounting for just about 1 % of the gross national income of all the EU's Member States, whose total government spending is 50 times higher. It is therefore all the more

important that the EU budget be spent effectively, which is why our work focuses increasingly on assessing whether EU policies and programmes achieve their objectives and add value.

This work will be more important than ever in 2019: negotiation of the EU's multiannual financial framework (MFF) for the years 2021 to 2027 will be finalised by the end of the year, the United Kingdom will have withdrawn from the EU, and there will be a newly elected European Parliament.

Our 2019 Work Programme covers a broad range of issues that reflect the challenges the EU currently faces. It addresses the key concerns of sustainable use of natural resources, growth and inclusion, migration, security and global development, the single market, and an accountable and efficient EU. We will continue to examine all these areas to establish whether the EU is delivering what it has promised.

We have selected our audit tasks on the basis of an assessment of the main risks in relation to EU spending and policy delivery, while also taking account of suggestions made.

Several of the tasks selected for 2019, which cover, among others, the relocation of migrants, EU State aid for banks, are of particularly high priority. We intend to finalise our work on these in time to allow the related reports to be published by the end of 2019. A number of other audit and review tasks will also be completed during the course of the year.

Below you will find a detailed list of the special reports and review-based products we intend to publish in 2019.

We believe that the broad range of topics covered in our 2019 Work Programme will allow us to continue to provide EU citizens, and our institutional stakeholders and partners at both EU and Member-State level, with independent, objective reports on key issues for the future of the EU that highlight what works well, and draw attention to what does not.

A handwritten signature in black ink, appearing to read 'K-H Lehne', written in a cursive style.

Klaus-Heiner Lehne
President

Special reports and other products to be published in 2019

Priority category	Name of the task	Objective of the task
Sustainable use of natural resources and addressing climate change		
High priority	Pesticides	This audit aims at assessing whether EU actions for the sustainable use of pesticides are delivering results.
	Green energy investments	The proposed audit aims at analysing whether EU climate and energy policies include clear “green” criteria when deciding which investment to carry out.
Priority	Organic food	The focus of the audit is on the control system governing the production, processing, distribution and imports of organic products.
	Cross-border healthcare	To examine the effectiveness of the Commission’s monitoring and supervision of the implementation of the cross-border healthcare Directive, the results achieved so far, the framework put in place and EU co-funded actions supporting the implementation.
	Research and Innovation for climate and energy	The audit scope is to assess the EC support for research and innovation in storage for energy.
	CAP income stabilisation	This audit will focus on the risk management tools proposed by the CAP (i.e. insurance, mutual funds and Income Stabilisation tools), especially on their implementation and on their complementarities/synergies with others measures.
	Greenhouse Gas Inventories	To examine the EU system for collecting, checking and reporting the data on GHG emissions and on mitigation actions.
	Nuclear Safety	To examine how the Commission and the Member States have prepared for Nuclear Safety, Radioprotection, Nuclear Safeguards, Radioactive waste management and Nuclear security.
	EU system of measuring vehicle’s emissions	The aim is to outline the problems and the institutional reactions in relation to vehicle emissions.

Priority category	Name of the task	Objective of the task
Sustainable use of natural resources and addressing climate change		
	Antimicrobial resistance	The proposed audit aims at taking stock and assessing the effectiveness of actions at EU level to combat the rising threat of antimicrobial resistance (AMR).
	European Environmental Accounts	The scope of this audit will mainly focus on the role of the Commission in managing the European Environmental Accounts.

Priority category	Name of the task	Objective of the task
Investment for Cohesion, Growth and Inclusion		
High priority	Roads connecting European regions	The proposed audit aims at assessing how the selected road projects are delivering the strategic objectives of enhancing intra-regional connectivity and providing ways for optimal flow of goods and people by reducing current bottlenecks in traffic flows.
	EU cultural investments	The proposed audit aims at assessing the effectiveness and complementarity of EU funding in the culture field.
Priority	Cost of implementing the 2014-2020 ESI Funds	The audit aims to assess the existence and reliability of the information available on the cost of implementing Cohesion Policy and its use by the Commission and the Member States.
	Fraud in Cohesion area	To assess whether the programme authorities manage properly anti-fraud measure in EU Cohesion Policy spending.
	Wind and solar photovoltaic power	To assess the design, implementation and monitoring of EU and national strategies for wind and solar PV power generation and whether the EU and national legal framework and funding support the strategies in an effective way.
	SESAR Deployment	The audit aims to review the need and design of the EU intervention in the deployment phase of Single European Sky Air Traffic Management (ATM) Research (SESAR); the management of EU funding that has been allocated to it; and the extent to which performance gains are actually delivered to the European ATM.
	Innovation and Networks Executive Agency (INEA)	The Agency's cost-efficiency and effectiveness could be measured by assessing the following areas; Strategy and mandate, Governance and programme management and Administrative expenses and staff management.
	Fund for European Aid to the Most Deprived (FEAD)	To assess whether FEAD was designed to be an effective EU tool for alleviating poverty and contributing towards social inclusion of the most deprived.
Lessons learnt in Cohesion	The proposed briefing paper aims at summarising and analysing the main still relevant audit observations from ECA special reports (SRs) in the Cohesion area for the 2007-2013 and 2014-2020 periods.	

Priority category	Name of the task	Objective of the task
Migration, security and global sustainable development challenges		
High priority	Relocation of migrants	The proposed audit aims to assess the Commission's role in the implementation of the emergency relocation (quota) scheme established by Council decisions 2015/1523 and 2015/1601 and proceed with an in-depth follow-up of SR 6/2017 on the "EU response to the refugee crisis: the 'hotspot' approach".
	Budget support data quality	The proposed audit aims at assessing whether the performance data used by the Commission to disburse variable tranches of budget support is reliable, and whether the Commission's statements about the effectiveness of budget support are justified.
	Defence	The proposed briefing paper aims at reviewing the EU's defence policy, including its cooperation and governance arrangements, achieved results and the added value of its financing instruments contributing to defence.
Priority	Border Control (Information systems for Internal Security)	The audit will assess whether Member States and EU bodies work together to ensure that the tools and information necessary for maintaining the high levels of security at our borders are available (governance, coordination and cooperation). It will focus on the information and tools available to the border guards, and whether these information systems meet the border guards' needs (availability of information, training and support).

Priority category	Name of the task	Objective of the task
Functioning Single Market and sustainable Monetary Union		
High priority	EU State aid for banks	The proposed audit aims to assess the efficiency and effectiveness of EU State aid procedures and Fund aid procedures.
Priority	E-commerce vulnerability to tax fraud	To assess whether the regulatory and control framework set up by the Commission and Member States in respect of collection of VAT and customs duties, related to e-commerce, are efficient and ensure the protection of the EU budget.
	Venture capital	To assess the role of the Commission in managing the venture capital financial instruments under the various programmes.
	EU-wide EBA stress test	To assess whether EU-wide stress testing for banks has become more effective and efficient.
	EU competition policy	To assess the enforcement of the EU competition policy in the area of mergers, cartels and antitrust.
	Fiscal stability in the EU	Audit of the effectiveness of Commission's action in assessing design and implementation of national fiscal frameworks conducive to MS's compliance with SGP objectives, as required under the Six Pack, the Two Pack and the Fiscal Compact.
	Innovation by SMEs	The proposed audit aims to assess how well the Commission has managed H2020 research funding to support successful innovation by SMEs, with a particular attention to assessing risks to EU-added value and complementarity with other EU and national programmes and funds.

Priority category	Name of the task	Objective of the task
Financing and administering the Union accountably and efficiently		
High priority	Ethical framework in the selected EU institutions	To assess whether the selected EU institutions have appropriate ethical frameworks. We will examine the legal ethical requirements, the procedures for the enforcement of the ethical frameworks, and the staff awareness and perception of these frameworks.
	Better Regulation	The proposed briefing paper aims at bringing together the results of ECA audit and review tasks on the current Commission's "Better Regulation" initiatives for the start of the next legislative period (i.e. in the second half of 2019).
Priority	Reform of EU staff regulation	To assess whether the 2014 revision of Staff Regulation led to efficiency gains in the Commission.
	Public participation in EU law making	To assess whether the Commission's public consultations are effective. We will focus on the design and implementation of the Commission's framework on public consultations.
	Sustainability reporting	The proposed task aims at assessing whether the Commission and other EU institutions as well as EU agencies are reporting on sustainability and the Agenda 2030's Sustainable Development Goals in a strategic and structured way.

About us



ECA College at its meeting on 12 July 2018

As the EU's external auditor, our mission is to contribute to improving EU financial management, promote accountability and transparency and act as the independent guardian of the financial interests of EU citizens.

We warn of risks, provide assurance and draw attention to shortcomings as well as successes.

We also offer guidance to EU policymakers and legislators on how to improve EU policies and programmes.

Our audit reports and opinions are an essential element of the EU accountability chain. They are used to hold to account those responsible for implementing EU policies and programmes: the Commission, other EU institutions and bodies and administrations in Member States.

Finally, through our work, we want to help our citizens to better understand how the EU and its Member States are meeting today's and future challenges.

Our output

We produce:

- ✓ **annual reports** on the EU budget and European Development Funds, including a statement of assurance.
- ✓ **special reports** on selected audit topics, published throughout the year, mainly as the result of performance audits.
- ✓ **opinions**, which are used by the European Parliament and the Council when approving EU laws and other decisions.
- ✓ **specific annual reports** setting out our financial audit opinions on each of the EU's various agencies and bodies.
- ✓ **review-based** publications such as landscape reviews, briefing papers and rapid case reviews.
- ✓ **annual activity reports** providing information and insight on our activities for the year.

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