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Our 2021+ work programme



EUROPEAN
COURT
OF AUDITORS

FOREWORD



During 2021, the citizens of the European Union and its Member States will continue their fight against the consequences of the global **COVID-19 pandemic**.

In these difficult times, the European Union is providing financial assistance at an unprecedented scale. Apart from the traditional budgetary resources

agreed as part of the **2021-2027 Multi-annual Financial framework (MFF)**, the EU has decided to launch the **'Next Generation European Union' (NGEU)** initiative, a recovery package of supplementary funds based on debt securities.

Our role as the **European Union's independent external auditor** is to check that EU funds are raised and spent in accordance with the relevant rules and regulations, properly accounted for and used efficiently and effectively in the interest of EU citizens. This also applies to the new EU measures taken to protect citizens from the adverse effects of the pandemic. In 2021, one in four audit task to be started will be dealing with the EU's response to the COVID-19 pandemic and the implementation of the NGEU initiative.

The 2021+ work programme also marks the beginning of implementing our new **2021-2025 ECA Strategy**, which I warmly invite you to consult.

In the coming five years, we intend to focus on three strategic goals:

Goal 1: Improving accountability, transparency and audit arrangements across all types of EU action;

Goal 2: Targeting our audits on the areas and topics where we can add most value, in particular in four strategic areas of EU policies and programmes:

- The Union's economic competitiveness,
- The resilience to threats to the Union's security, and respect for the European values of freedom, democracy and the rule of law,
- The climate change, the environment and natural resources and
- The fiscal policies and public finances in the Union.

Goal 3: Providing strong audit assurance in a challenging and changing environment.

You will find below a list of 73 special reports and reviews we intend to publish in 2021 and 2022, structured under the four strategic areas outlined above.

We have adopted our 2021+ work programme while the COVID-19 pandemic continues to affect nearly every aspect of our life and work. I would like to assure you that we understand the pressure under which the EU institutions, the national, regional and local administrations in the Member States and beneficiaries of EU aid operate nowadays. Therefore, we will continue to make every effort to limit the administrative burden of our audit work on our auditees. At the same time, the impact of the pandemic on our own operations means that we will need to carry out our work programme cautiously and flexibly.

Despite these challenges, EU citizens, and our institutional stakeholders and partners at both EU and Member-State level, can continue counting on us also in 2021 to provide them with independent, objective reports on key issues for the future of the EU, highlighting what works well and drawing attention to what does not.

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

Klaus-Heiner Lehne
President

Priority area of EU policies and funding identified in the 2021-2025 ECA strategy and planned publication year	Task name	Task objective
The Union's economic competitiveness 2021	Digital skills in the future	This review aims to assess EU action's effectiveness, with a special focus on European Social Fund, in improving the digital skills of the European adult population.
	Public health response to COVID-19	This review aims to assess an initial response to the crisis, actions taken to facilitate the supply of medical supplies, equipment, promote testing, treatment and vaccine research and facilitate information exchange between Member States.
	Horizon 2020 widening	This audit aims to assess how the Commission's management of H2020 funding has tackled the research and innovation gap among Member States, with a particular attention to assessing complementarity with structural and Investment (ESI) funds.
	Long-term unemployment	This audit aims at assessing the effectiveness of the European Social Fund in contributing at combatting long-term unemployment in the programming period 2014-2020.
	Europe's space assets	This audit aims to assess if the Commission succeeded to establish a coherent and stable regulatory framework to realise the potential of the Union space assets and address the fragmentation of the European Space Industry as envisaged by both the EU Space Industrial Policy and the European Space Strategy papers.
	SME start-up and scale-up	This audit aims at assessing whether the 2014-2020 ERDF support has been effective in assisting the SMEs to start-up and scale-up.
	Internationalisation of SMEs	This audit aims to assess whether existing EU actions to support SME internationalisation are effective, in particular for addressing the SMEs' needs to get access to new markets, and to scale up their activities.
	Gender-equality	This audit task aims at assessing whether the Commission's gender equality goals are well reflected and transposed into the main EU budget-spending areas.
	Intellectual Property Rights	This audit will assess whether the Commission is effective in developing the EU's intellectual property policy and protecting Intellectual Property Rights in the Single Market.

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The Union's economic competitiveness 2022	DG AGRI big data	This audit will assess the Commission's use of IT solutions and data analytics to support the management and control of the Common Agricultural Policy
	COVID-19: vaccines procurement and other health measures	This audit will assess and analyse the EU's effectiveness in supporting the development of COVID-19 vaccines and procuring adequate quantities of such vaccines to cover the identified needs.
	Digitalisation of schools	This audit will examine whether EU funds have supported the digitalisation of schools in the European regions in an effective manner.
	Coronavirus Response Investment Initiative (CRII)	This audit will examine whether the Coronavirus Response Investment Initiative rapidly mobilised ESI funds to address the COVID-19 challenges.
	e-Government	This audit aims to verify whether the Commission has been effective and efficient in designing and supporting the implementation of the EU's e Government Action Plan.
	ENERGY Union	This audit will assess whether Commission and ACER have effectively contributed to fostering completion of the European Internal Energy Market for electricity.
	Authorised Economic Operators	This audit aims to verify whether the Commission and the Member States ensure that the AEO programme meets its objectives to enhance international supply chain security and facilitate trade, while ensuring the completeness of revenue collection.

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The climate change, the environment and natural resources 2021	Electrical recharging infrastructure	This audit aims at assessing the effectiveness of EU support, in particular of Connecting Europe Facility and the European Structural and Investment Funds to recharging infrastructure for electric vehicles during the 2014-2020 period.
	Making the polluter pay	This audit aims at examining whether the Commission has integrated the polluter pays principle into sectoral EU policies and assess the support to Member States for the implementation of the Environmental Liability Directive.
	Forestry	This audit aims to assess whether EU support for forestry made an effective contribution to biodiversity protection and climate change mitigation and adaptation.
	Climate change and agriculture	This audit aims to assess the effectiveness of Common Agriculture Policy support to farmers for mitigating and adapting to the effects of climate change
	Energy taxation and subsidies	This audit aims at reviewing the consistency of the EU energy taxation legislation and climate targets.
	Energy Efficiency in Enterprises	This audit aims at analysing the cost-effectiveness and durability of the results of European Regional Development Fund financed energy efficiency projects for companies from different industrial sectors.
	CAP and water projects	This audit aims at verifying whether the EU's support through the Common Agriculture Policy for water projects (notably irrigation) has brought not only benefits to farmers, but also has supported sustainable water management.
	Electronic waste	This review aims at checking whether EU actions have effectively contributed to improve the collection, treatment, and recycling of e-waste and waste batteries.
	Transport Flagships international benchmarking	This audit aims at assessing the performance of the Commission in managing EU-funded transport megaprojects by benchmarking them against that of other transport infrastructure investments both inside and outside of the EU.
	Financing sustainable investment	This audit aims at assessing the effectiveness of the EU's actions in promoting and regulating sustainable finance.

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<p>The climate change, the environment and natural resources</p> <p>2022</p>	Climate mainstreaming	This audit will assess whether the Commission reporting on climate spending is relevant and reliable and whether the Commission fulfilled its commitment to spend at least 20 % of the EU budget on climate action in the 2014-2020 MFF.
	Sustainable soils	This audit will assess whether the CAP support for farmers made an effective contribution to soil protection and preventing pollution from nitrates.
	Coal regions in transition	This audit will assess the effectiveness of the EU funds during the 2014 to 2020 programme period in supporting the transition of coal regions towards the end of the coal industry.
	Sustainable fishing	This audit will determine whether the EU control system to prevent, deter, and eliminate illegal fishing works efficiently and effectively.
	Circular Economy	This audit will examine the effectiveness of ERDF support to the design and production phases of the circular economy; an economic system aiming at continual use of resources and at eliminating waste.
	Climate Change and development aid	This audit will assess the effectiveness of the Global Climate Change Alliance Plus (GCCA+) in helping the most vulnerable countries to mitigate risks and adapt to the changes.

Priority area of EU policies and funding identified in the 2021-2025 ECA strategy and planned publication year	Task name	Task objective
<p>The resilience to threats to the Union's security, and respect for the European values of freedom, democracy and the rule of law</p> <p>2021</p>	Anti Money-Laundering	This audit aims at assessing whether the Commission, together with the European Supervisory Authorities, have taken effective measures to fight money laundering and related financial crime as well as terrorism financing.
	Education in Emergencies	This audit aims to assess whether the EU actions supporting education in humanitarian emergencies and protracted crises are effective in providing children with access to safe, inclusive and quality education.
	Disinformation	This audit will examine the EU Action Plan against disinformation in terms of its relevance, the results achieved so far, as well as its accountability framework.
	Rule of law in Ukraine	This audit aims at assessing the effectiveness of EU action to fight corruption in Ukraine. It will analyse how creative and diligent the EU has been in taking into account root causes of corruption in Ukraine.
	Rule of law in Western Balkans	This audit will assess the effectiveness of the EU support to the Rule of Law in the Western Balkans and when relevant, to identify and map the main factors that may have hindered this effectiveness.
	Frontex	This audit aims at assessing whether Frontex has managed well the implementation of its new mandate and resources.
	Migrant smuggling	This audit aims at assessing if the support of the European Migrant Smuggling Centre at Europol towards the EU Member States' action against migrant smuggling and trafficking in human beings is well managed.
	Migrant return policy	This audit aims at assessing the effectiveness of EU cooperation with third countries in the context of re-admission of migrants.
	Cross-border programmes	This audit aims at assessing the effectiveness of EU support to cross-border cooperation programmes and the specific implementation challenges for the 2014-2020 period.
	Fraud and the CAP	This audit will examine the Commission and Member States' policies and procedures to fight fraud in CAP payments.

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<p>The resilience to threats to the Union's security, and respect for the European values of freedom, democracy and the rule of law</p> <p>2022</p>	Conflict of interest	This audit will examine whether the Commission and the Member States have put in place effective policies and procedures to address the conflict of interest issues in CAP and Cohesion payments.
	Food security during the COVID-19 pandemic	This audit will assess whether the CAP measures introduced by the Commission and Member States to support farmers and secure food supply chains during the COVID-19 pandemic were well managed and efficient.
	Hack-proofing EU institutions	This audit task aims to assess the state of cybersecurity governance and readiness in the EU institutions and agencies to handle cybersecurity incidents.
	Free movement	This audit will determine whether the Commission had taken effective actions to protect the right of free movement including the functioning of the Schengen accord in the context of the COVID-19 crisis.
	Cross-border cooperation in the Neighbourhood	This audit will assess the effectiveness of EU programmes that finance cooperation between EU and neighbouring regions along the EU's external border.
	Security of 5G networks	This audit will focus on the security of 5G networks, which encompasses cybersecurity and security of hardware.

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The fiscal policies and the public finances in the Union 2021	Single Resolution Mechanism	This audit assesses whether the Single Resolution Mechanism is well prepared for the potential winding up of banks in the euro zone.
	Exchange of tax information	This audit aims at assessing the effectiveness of the system set up by the Commission for the automatic exchange of tax information.
	Post-programme surveillance	This audit aims to assess the effectiveness of the Commission's post-programme surveillance of the Member States having received macro-financial assistance.
	Single Market for investment funds	This audit aims at assessing to what extent a well-functioning single market for investment funds has been established and whether it protects investors and financial stability.
	Customs risk management to safeguard EU-financial interests	This audit task aims at assessing whether the Commission set up an appropriate Customs Risk Management Framework to safeguard the financial interests of the European Union, and whether progress has been made by Member States to implement their Customs Risk Management for Traditional Own Resources.
	Milk and dairy production	This audit will analyse whether the measures introduced by the Commission in response to falling prices were well managed and achieved their objectives in an efficient way.
	Third countries contributions	This review aims at taking stock of the contributions to the European Union (EU) budget from third countries to fund European policies.
	EU banking supervision	This audit will provide assurance on the operational efficiency of the management of the European Central Bank's supervision of significant credit institutions .

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The fiscal policies and public finances in the Union 2022	Cost of EU financial instruments	This audit will assess whether the Commission has made a thorough assessment of the costs of centrally managed financial instruments and guarantees and whether the costs incurred by these instruments clearly compensate for benefits achieved.
	Reliable statistics	This audit aims at assessing whether the Commission effectively contributes to the Member States' production of reliable European statistics.
	GNI verification	This audit will assess whether the Commission's verification effectively ensures that the Gross National Income data underlying the EU's main own resource is comparable, reliable and complete.

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Other areas 2021	Reporting on legality and regularity in Cohesion	This audit aims to elaborate on the issues that we found at the Commission and will focus on the scope, content and documentation of its audit work as well as the methodological approach for calculating the estimated level of error.
	Durability of rural infrastructure investments	This audit aims at assessing whether infrastructure investments receiving support from the European Agricultural Fund for Rural Development provide long-term economic and social benefits to the rural community.
	The LEADER programme (Liaison entre actions de développement de l'économie rurale)	This audit aims at assessing whether the LEADER delivery method is cost-effective and whether the Commission and Member States have tackled the shortcomings previously identified.
	Closures of 2007-2013 financial instruments	This audit will provide an analysis on whether the Member States and the Commission have taken the necessary steps to properly verify and assess the eligibility of expenditure for FISMs at Closure.
	Performance incentivisation	This audit aims at assessing whether the Commission uses the tools available in Cohesion policy to incentivise performance effectively.
	EU co-funded investments in tourism	This audit aims at assessing the efficiency and effectiveness of the EU co-funded support to the development and promotion of tourism.
	Blacklisting economic operators	This audit will assess whether the EU has effective tools for preventing EU funds and public contracts going to unreliable economic operators.
	Passenger rights during COVID-19 crisis	This audit will assess whether the Commission effectively monitored that air passenger rights were respected during the COVID-19 crisis.

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Other areas 2022	Simplified forms of support in Cohesion	This audit will examine whether the Commission and the Member States used simplified forms of support in the 2014-2020 period to reduce administrative burden and errors while increasing focus on results.
	National recovery and resilience plans and challenges for the European Semester	This audit will assess the approval process of the national recovery and resilience plans submitted in the framework of the Recovery and Resilience Facility. The audit will also look how the European Semester was adapted in order to allow for the coordination with the RRF.
	Budget Galaxy 2021+	This audit aims at assessing whether the current EU budget and other EU level instruments, including the European Stability Mechanisms (ESM) and the European Investment Bank (EIB) group, represent a sufficiently efficient and transparent way to fund EU policies.
	External consultants	This audit aims to assess whether the Commission achieves value for money while protecting its interests when engaging consultants employed by contractors.
	Lobbying lawmakers	This audit will assess whether the EU Transparency Register is an effective tool for public scrutiny of the activities of lobbyists who try to influence EU decision making.
	Resilience of the EU Institutions and bodies	This audit will assess all the measures, strategic and operational, taken by the main EU institutions and bodies to maintain business continuity during the COVID-19 crisis.

ABOUT US



We are the Union's external auditor. The ECA College is composed of one Member from each Member State, supported by around 900 staff of all EU nationalities. We are based in Luxembourg, have started our work in 1977 and have been an EU Institution since 1993.

Our **values** are independence, integrity, objectivity, transparency and professionalism.

Our **mission**: Through our independent, professional and impactful audit work, assess the economy, effectiveness, efficiency, legality and regularity of EU action to improve accountability, transparency and financial management, thereby enhance the citizens' trust and respond effectively to current and future challenges facing the EU.

Our **vision**: We aim to be at the forefront of the public audit profession, and to contribute to a more resilient and sustainable European Union which upholds the values on which it is based.

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 national administrations.

Lastly, through our work, we want to help the EU's citizens to understand more clearly how the EU and its Member States are meeting current and future challenges.

OUR OUTPUT

We produce:

- an annual report on the EU budget, including a Statement of Assurance;
- specific annual reports setting out our financial audit opinions on each of the EU's agencies and bodies;
- an annual report on performance aspects;
- special reports on selected audit topics, published throughout the year, mainly as a result of performance audits;
- reviews being descriptive and informative analyses of areas of EU policy or management;
- opinions, which are used by the European Parliament and the European Council when approving EU laws and other decisions.

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