

# 2022+ Work Programme



## FOREWORD



The global COVID-19 pandemic continues to weigh heavily on peoples' lives in the European Union. Although we have overcome the worst of it, we will still have to face its aftermath in the coming years.

At the same time, the EU has put itself in the forefront of the fight against global climate change and the transition towards a modern, resource-efficient and competitive economy.

As a consequence, post-COVID recovery programmes and measures to fight climate change will receive EU financial assistance on an unprecedented scale. Aside from the usual budgetary resources agreed as part of the 2021-2027 multi-annual financial framework (MFF), the European Union has launched the 'NextGenerationEU' (NGEU) initiative, a significant share of which is devoted to the green transition.

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, and whether spending achieves results for the European taxpayer. This also applies to the new measures taken to help citizens overcome the adverse effects of the pandemic and the challenges posed by climate change.

Our 2022+ work programme has been prepared with these particular challenges in mind. Under the 'EU response to COVID-19 and post-crisis recovery' spending and policy area, we plan to publish 16 reports on issues such as the procurement of COVID-19 vaccines, and a series of audits on the Recovery and Resilience Facility. Under the heading 'climate change, environment and natural resources', we plan to prepare 17 reports, including on climate mainstreaming and biofuels.

However, we also cover the many other areas of EU spending and policy. You will find below a list of 79 special reports and reviews we intend to publish in 2022 and in subsequent years.

EU citizens, our institutional stakeholders and partners at both EU and Member State level can rest assured that we will provide them with independent and objective audits and reports on key issues for the future of the European Union. We will continue to highlight

threats and opportunities where we encounter them, in order to support the European Union in achieving its goals.

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

Klaus-Heiner Lehne  
President

Area of EU policies and funding and planned publication year	Task name	Type of audit product and task objective
<b>EU response to COVID-19 and post-crisis recovery</b>  <b>2022</b>	COVID-19 vaccine procurement	<b>Audit</b> to assess the EU's efforts to procure sufficient quantities of COVID-19 vaccines in an effective manner.
	European Structural Investment Funds and the Recovery and Resilience Facility	<b>Review</b> to analyse the risks and opportunities in coordinating the European Structural and Investment Funds and the Recovery and Resilience Facility (RRF) in relation to the funding of public investments.
	Recovery and Resilience Facility – design of the Commission's control system	<b>Audit</b> to assess whether the Commission's control system has the potential to ensure the regularity of RRF payments and protect the EU's financial interests.
	National recovery and resilience plans (NRRPs)	<b>Audit</b> to assess the approval process of the national recovery and resilience plans (NRRPs) submitted in the framework of the Recovery and Resilience Facility.
	Coronavirus Response Investment Initiative (CRII/CRII+) and React-EU	<b>Audit</b> to examine whether the Commission effectively adapted the 2014-2020 cohesion policy through the Coronavirus Response Investment Initiatives and REACT-EU and rapidly mobilised ESI funds to respond to the COVID-19 pandemic.
	Support to mitigate Unemployment Risks in an Emergency (SURE)	<b>Audit</b> to analyse whether SURE was effective in protecting jobs through income support for employees and income replacement for self-employed people – and hence in avoiding wasteful redundancies – during the COVID-19 crisis.
	Debt management at the Commission	<b>Audit</b> to assess whether the Commission has developed effective systems to manage debt financing for the NGEU.
	Resilience of the EU institutions and bodies	<b>Audit</b> to assess the administrative measures put in place by the EU institutions to maintain business continuity during the COVID-19 crisis.

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<b>EU response to COVID-19 and post-crisis recovery</b>  <b>2022</b>	Free movement – Phase I	<b>Audit</b> to determine whether the Commission took effective action to protect the right to free movement, including the functioning of the Schengen accord, in the context of the COVID-19 crisis between February 2020 and September 2021.
	Free movement – Phase II	<b>Audit</b> to complement the ‘Free movement – Phase I’ audit assessing the right to free movement in the context of the COVID-19 crisis.
<b>EU response to COVID-19 and post-crisis recovery</b>  <b>2023+</b>	Food supply chain during COVID-19	<b>Audit</b> to assess whether the Commission and Member States responded properly to the COVID-19 pandemic to maintain food security throughout the EU.
	EU agencies' response to pandemic	<b>Audit</b> to assess how the European Medicines Agency (EMA) and European Centre for Disease Prevention and Control (ECDC) responded to the challenge of the COVID-19 pandemic and whether this response was fit for purpose.
	Recovery and Resilience Facility absorption	<b>Audit</b> to assess one of the key objectives of the Recovery and Resilience Facility (RRF): disbursement speed. To what extent was RRF funding actually frontloaded and used by Member States for reforms and investment?
	Recovery and Resilience Facility performance	<b>Audit</b> to assess the appropriateness of the Commission's mechanism for monitoring the completion of agreed milestones and targets set in the Member States' recovery and resilience plans (RRPs) to measure the facility's performance.
	Recovery and Resilience Facility MS control systems	<b>Audit</b> to assess whether the Member States' control systems for managing funds received from the RRF are well designed to protect the EU's financial interests.
	Recovery and Resilience Facility MS implementation	<b>Audit</b> to assess the implementation of recovery and resilience plans (RRPs) in a small number of Member States, with a focus on the key policy objectives of each country's national RRP. Over the RRF implementation lifecycle, the ECA could progressively cover all 27 national recovery and resilience plans with such audits.

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<p><b>Increasing the EU's economic competitiveness for the benefit of all citizens</b></p> <p><b>2022</b></p>	Horizon 2020 widening	<b>Audit</b> to analyse the actions identified in Horizon 2020 as aiming to “close the R&I divide in Europe” between "innovation leaders" and "modest innovators", and thereby broaden participation in Horizon 2020 and contribute to building the European Research Area.
	SME competitiveness	<b>Audit</b> to assess whether the Commission and Member States have ensured result-oriented use of ERDF support to make SMEs more competitive and fit for the future.
	Security of 5G networks	<b>Audit</b> to assess whether the EU is implementing secure 5G networks in a timely and concerted manner.
	Internationalisation of SMEs	<b>Audit</b> to examine EU support programmes for the internationalisation of SMEs in the EU.
	Energy Union	<b>Audit</b> to examine oversight by the European Union Agency for the Cooperation of Energy Regulators (ACER) of the consistent and effective implementation of electricity market rules and the surveillance on market abuse and transparency (REMIT) in the area of the internal energy market.
	DG AGRI big data	<b>Audit</b> to assess how the Commission uses data and data analytics for analysing the common agricultural policy and how it has been preparing to make better use of big data.
	Intellectual property rights	<b>Audit</b> to assess whether the Commission is effective in developing the EU's intellectual property policy and protecting intellectual property rights in the single market.
	E-government	<b>Audit</b> to assess the design, effectiveness and monitoring of the 2016-2020 e-government action plan. Due to the wide range of actions included in the plan, we limit our assessment to actions targeting businesses.
	Digitalisation of schools	<b>Audit</b> to assess the effectiveness of EU support for the digitalisation of schools.

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<b>Increasing the Union's economic competitiveness for the benefit of all citizens</b>  <b>2023+</b>	Becoming the World's second biggest battery producer by 2024	<b>Audit</b> to assess whether the Commission and Member States have been effective in developing a globally competitive and resource-efficient value chain for batteries in the EU.
	Foreign Direct Investment	<b>Audit</b> to provide a first insight on how effectively Regulation 2019/452 on foreign direct investment (FDI) screening mechanisms is being implemented.
	Authorised Economic Operators	<b>Audit</b> to verify whether the Commission and the Member States ensure that the authorised economic operator (AEO) programme meets its objective of enhancing international supply chain security and facilitating trade while ensuring that revenue is collected in full.
	Microchip industry	<b>Audit</b> to assess whether the Commission and Member States were effective in supporting a globally competitive microchip industry in the EU.
	Use of hydrogen in transport	<b>Audit</b> to assess the effectiveness of the Commission's strategy in promoting the EU's hydrogen infrastructure for transport, and the efficiency of EU support for the development and timely provision of hydrogen infrastructure for transport in the Member States.
	Recognition of professional qualifications within the EU	<b>Audit</b> to assess whether there remain barriers to the mutual recognition of workers' professional qualifications and academic diplomas within the EU's internal market.
	Artificial Intelligence	<b>Audit</b> to analyse whether Commission investments in the area of artificial intelligence, mainly through Horizon 2020, are being exploited commercially within the EU, and particularly within EU industry.
	E-Cohesion and strategic administrative capacity building	<b>Audit</b> to assess whether the Commission and the Member States are fully exploiting the potential of e-Cohesion in order to apply a strategic approach towards administrative capacity building in the area of cohesion.

Area of EU policies and funding and planned publication year	Task name	Type of audit product and task objective
<b>Resilience to threats to the Union's security, and respect for the European values of freedom, democracy and rule of law</b>  <b>2022</b>	Rule of Law in Western Balkans	<b>Audit</b> to assess whether the EU support to the Western Balkans effectively contributed to the improvement of the Rule of Law in the region.
	Hack-proofing the EU institutions	<b>Audit</b> to assess whether EU institutions and agencies are ready to handle cyber incidents.
	Conflicts of interest	<b>Audit</b> to 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.
	CAP and anti-fraud measures	<b>Audit</b> to assess whether the Commission has taken appropriate action on fraud in CAP spending, and whether it has identified the risks linked to 'land grabbing' and has properly responded to them.
	Programming of development aid	<b>Audit</b> to assess whether the EU has allocated its development aid for 2021-2027 based on a well-defined strategy and whether it has produced quality support programmes.
	Cross-border cooperation in the Neighbourhood	<b>Audit</b> to assess whether European Neighbourhood Instrument (ENI) cross-border cooperation programmes have been effective in enhancing territorial cooperation across the EU's external borders.



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<b>Resilience to threats to the EU's security, and respect for the European values of freedom, democracy and rule of law 2023+</b>	Preparatory Action on Defence Research	<b>Audit</b> to assess whether Preparatory Action on Defence Research (PADR) was effective in testing mechanisms to fund and stimulate cooperation among actors in EU Member States.
	Spotlight Initiative	<b>Audit</b> to assess whether the EU's contributions to the joint EU-UN Spotlight Initiative are an efficient way of addressing violence against women and girls worldwide.
	Equality for people with disabilities	<b>Audit</b> to assess whether the EU's contribution to ensuring equality for people with disabilities is effective.
	European External Action Service	<b>Audit</b> to assess whether the European External Action Service is well equipped to contribute effectively to the coherence of the common foreign and security policy (CFSP).
	Addressing Root Causes of Migration in Africa	<b>Audit</b> to assess whether projects implemented through the EU Trust Fund for Africa have achieved their intended results while respecting basic human rights.
	Facility for Refugees in Turkey	<b>Audit</b> to follow up on the recommendations made in special report 27/2018 and assess the results of the development strand under the first tranche of the Facility for Refugees in Turkey.
	Rule of law in the EU	<b>Audit</b> to examine whether the new rule of law (RoL) conditionality is an effective tool to protect the EU's financial interests in the event of breaches of the rule of law in the area of cohesion.

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<b>Climate change, environment and natural resources</b>  <b>2022</b>	Durability of rural diversification and infrastructure investments	<b>Audit</b> to examine whether the Commission and the Member States have taken action to steer relevant rural development investments, particularly those linked to diversification and infrastructure, towards projects with long-lasting benefits.
	Energy taxation and subsidies	<b>Review</b> to examine energy taxation and subsidy policy in terms of its contribution to EU climate objectives.
	Coal regions in transition	<b>Audit</b> to provide insight into the role EU funding has played in socio-economic transition in regions where the coal industry has been in decline, and whether these funds have been managed to best effect by the Commission and key national/regional authorities.
	Illegal fishing	<b>Audit</b> to assess whether EU action on illegal fishing targets key risks and promotes sustainable seas.
	Climate mainstreaming	<b>Audit</b> to assess whether the Commission reports relevant and reliable information on climate spending and on the progress of the 20 % climate-mainstreaming target for 2014-2020.
	Soil protection and manure management	<b>Audit</b> to assess whether the common agricultural policy and the relevant provisions of the Nitrates Directive enable the EU to achieve sustainable soil management and prevent excessive concentrations from liquid manure.
	Intermodal freight transport	<b>Audit</b> to assess whether EU-funded projects have been effective in stimulating sustainable multimodal freight transport

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<b>Climate change, environment and natural resources</b>  <b>2022</b>	Circular economy	<b>Audit</b> to examine the effectiveness of European Regional Development Fund support for the design and production phases of the circular economy.
	Climate Change and development aid	<b>Audit</b> to assess the effectiveness of the Global Climate Change Alliance Plus (GCCA+), the main EU external action initiative to tackle climate change, in helping the most vulnerable countries to mitigate risks and adapt to changes.

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<b>Climate change, environment and natural resources</b>  <b>2023+</b>	Climate targets	<b>Audit</b> to take stock of the extent to which 2020 climate and energy targets have been achieved, assessing whether the EU's climate and energy governance framework provides a robust basis for achieving the 2030 targets.
	Blue energy & integrated maritime policy	<b>Audit</b> to assess whether the EU's integrated maritime policy and EU-funded initiatives have contributed to sustainable growth in the marine renewable energy sector.
	Smart cities	<b>Audit</b> to assess (i) the effectiveness of EU-financed research projects and (ii) their impact in making cities smart(er). It will also assess whether the design of Horizon Europe (including missions) took into account past lessons learnt.
	Animal transport	<b>Audit</b> to examine the impact of EU rules on the transport of live animals.
	Fish farming	<b>Audit</b> to assess European Maritime and Fisheries Fund (EMFF) support for aquaculture projects, identifying results, costs and environmental sustainability.
	Hazardous waste	<b>Review</b> to present the state of play in relation to generation, re-use, recycling and labelling of hazardous waste within the EU and shipment to third countries.
	Biofuels	<b>Audit</b> to assess EU support for the deployment of sustainable biofuels, in terms of whether it has led to the exploitation of sustainable sources and made a significant difference to their uptake.
	Car CO <sub>2</sub> emissions and big data	<b>Audit</b> to assess whether car emissions reporting is reliable and allows correct and timely collection of related fines, as well as assessing the impact of flexibility offered to manufacturers and the gap between lab and real-world emissions thanks to big data.

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<b>Fiscal policies and public finances in the Union</b>  <b>2022</b>	Budget Galaxy 2021+	<b>Audit</b> to assess the current design of the EU's financial architecture, including the changes brought about by the 2021-2027 MFF and NGEU.
	GNI verification	<b>Audit</b> to assess whether the Commission has managed the 2016-2019 gross national income (GNI) verification cycle effectively and efficiently.
	EU banking supervision	<b>Audit</b> to provide assurance on the operational efficiency of the management of the European Central Bank's supervision of significant credit institutions.
	Single market for investment funds	<b>Audit</b> to assess to the extent to which a properly functioning single market for investment funds has been established and whether it protects investors and financial stability.
<b>Fiscal policies and public finances in the Union</b>  <b>2023+</b>	Recovering EU funds	<b>Audit</b> to assess the control procedures at Commission and Member State level that ensure that the EU recovers spent funds that have been spent irregularly in an effective and timely manner.
	The new own resource based on non-recycled plastic packaging waste	<b>Audit</b> to assess whether the Commission has set up an appropriate framework for managing the new own resource based on non-recycled plastic packaging waste, including for collecting and verifying Member States' contributions.
	Harmful tax competition in the EU	<b>Audit</b> to assess the design, implementation and effectiveness of the policy and regulatory measures taken by the Commission to fight tax fraud, tax evasion and tax avoidance in the EU.

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Other areas  2022	External consultants	<b>Audit</b> to assess whether the Commission achieves value for money while protecting its interests when engaging consultants employed by contractors.
	LEADER	<b>Audit</b> to examine whether the LEADER/community-led local development approach has delivered benefits for local development and whether the Commission, Member States and local action groups have managed the costs and risks linked to the approach well.
	Reliable statistics	<b>Audit</b> to assess the Commission's effectiveness in providing high-quality European statistics.
	Blacklisting economic operators	<b>Audit</b> to assess whether the Commission has set up a well-performing exclusion system to ensure that EU funds do not go to unreliable recipients.
	Public procurement	<b>Review</b> to analyse EU-wide trends and country-specific aspects based on Tenders Electronic Daily (TED) data.
Other areas  2023+	Digitalisation of EU funds management	<b>Review</b> to analyse the state of digitalisation of the management and control of EU funds, the risks and challenges associated it, and its implications for audit.
	Lobbying lawmakers	<b>Audit</b> to 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.
	Management and control in Cohesion policy	<b>Audit</b> to assess whether the checks carried out by Member State's managing authorities, (known as 'first-level management controls') are fully effective in preventing errors in cohesion policy spending.
	Wine sector	<b>Audit</b> on the extent to which the common agricultural policy's support for the EU wine sector has helped to make it more competitive and resilient.

## ABOUT US



Klaus-Heiner LEHNE  
Germany



Ladislav BALKO  
Slovakia



Lazaros S. LAZAROU  
Cyprus



Pietro RUSSO  
Italy



Baudilio TOMÉ MUGURIZA  
Spain



Iliana IVANOVA  
Bulgaria



Alex BRENNINKMEIJER  
Netherlands



Nikolaos MILIONIS  
Greece



Bettina JAKOBSEN  
Denmark



Samo JEREB  
Slovenia



Jan GREGOR  
Czech Republic



Mihails ROZLOVS  
Latvia



Rimantas ŠADŽIUS  
Lithuania



Leo BRINCAT  
Malta



João FIGUEIREDO († 29 June 2021)  
Portugal



Juhan PARTS  
Estonia



Ildikó GÁLL-PELCS  
Hungary



Eva LINDSTRÖM  
Sweden



Tony MURPHY  
Ireland



Hanna TARKKULA  
Finland



Annemie TURTELBOOM  
Belgium



Viorel ȘTEFAN  
Romania



Ivana MALETIC  
Croatia



François-Roger CAZALA  
France



Joëlle ELVINGER  
Luxembourg



Helga BERGER  
Austria



Marek OPIOLA  
Poland

We are the EU's external auditor. The ECA comprises one Member from each Member State, supported by around 900 staff of all EU nationalities. We are based in Luxembourg, 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, we assess the economy, effectiveness, efficiency, legality and regularity of EU action. This helps to improve the EU's accountability, transparency and financial management, and thereby enhance citizens' trust in the EU. We endeavour to respond effectively to current and future challenges facing the EU in a rapidly changing environment.

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 democratic values on which it is based.

Our audit reports, reviews 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 in the implementation of the EU budget;
- special reports on selected audit topics, published throughout the year, mainly as a result of performance audits;
- reviews – 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.



## EUROPEAN COURT OF AUDITORS

12, rue Alcide De Gasperi  
1615 Luxembourg  
LUXEMBOURG

Tel. +352 4398-1

Enquiries: [eca.europa.eu/en/Pages/ContactForm.aspx](http://eca.europa.eu/en/Pages/ContactForm.aspx)

Website: [eca.europa.eu](http://eca.europa.eu)

Twitter: [@EUAuditors](https://twitter.com/EUAuditors)

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EUROPEAN COURT OF AUDITORS  
12, rue Alcide De Gasperi  
1615 Luxembourg  
LUXEMBOURG  
[eca-info@eca.europa.eu](mailto:eca-info@eca.europa.eu)  
[eca.europa.eu](http://eca.europa.eu)



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