



## PUBLICATION OF REPORTS FROM JANUARY 2021 TO DECEMBER 2021

*COVID-19 pandemic: Given the current circumstances and taking into account the evolving situation, some publication dates might change.*

Type of Product	Name of the report/ audit task	Publication date	Reporting ECA Member	Audited funds / areas / institutions	Countries covered	Objective of the audit task
Special Report	SR 01/2021: Single Resolution Mechanism	14 January 2021	Rimantas Šadžius	SRB; DG FISMA; EBA	DE - Germany, IT - Italy, LV - Latvia	To assess whether the SRB has ensured, based on suitable manuals, procedures and guidance, that comprehensive resolution plans are put in place and the MREL is determined appropriately.
Review	RVW 01/2021: The EU's initial contribution to the public health response to COVID-19	18 January 2021	Joëlle Elvinger			To review the actions performed and resources used by the Commission and EU agencies to support Member State efforts to protect health in the EU in response to the COVID-19 pandemic.
Special Report	EU humanitarian aid for education: helps children in need, but is too short-term and does not reach enough girls	21 January 2021	Hannu Takkula	European Commission/DG ECHO - DG DEVCO	JO - Jordan, UG - Uganda	To assess the effectiveness of EU actions in providing children with access to safe, inclusive and quality education in humanitarian emergencies and protracted crises.
Special Report	Exchange of tax information	26 January 2021	Ildikó Gáll-Pelcz	DG Taxud	ES - Spain, IT - Italy, LU - Luxembourg, NL - Netherlands, PL - Poland	To assess the effectiveness of the system set up by the Commission for the automatic exchange of tax information.
Review	Digital skills in the future	25 February 2021	Iliana Ivanova	DG EMPL; DG CNECT; DG EAC; DG GROW; DG ESTAT; OECD; COSME; Erasmus +; European Social Fund (ESF)		To provide an overview of the Commission's strategies and initiatives on basic digital skills for adults (25-64 years) and how these are intended to be rolled out in Member States.
Special Report	Milk and dairy production	March 2021	Nikolaos Milionis	DG AGRI; Commission Internal Service Audit (IAS). EAGF	FI - Finland, FR - France, IE - Ireland, IT - Italy	To examine whether the exceptional measures taken to counteract the disturbances that affected the dairy market in 2014-2017, were properly designed and whether they had the intended effect.
Special Report	Electrical recharging infrastructure	March 2021	Ladislav Balko	DG MOVE; INEA; Connecting Europe Facility (CEF); European Structural and Investment (ESI) funds	DE - Germany, ES - Spain, IT - Italy, NL - Netherlands, PT - Portugal, SK - Slovakia	To assess whether the Commission effectively supported the deployment of an EU-wide publicly accessible infrastructure for recharging electric vehicles.
Special Report	Closures of 2007-2013 financial instruments	March 2021	Ladislav Balko	DG EMPL; DG REGIO; European Regional Development Fund (ERDF); European Social Fund (ESF)		To analyse whether Member States and the Commission have adequately assessed the eligibility of expenditure declared by ERDF and ESF financial instruments at closure for the 2007-2013 programme period.
Special Report	Customs risk management to safeguard EU-financial interests	March 2021	Jan Gregor	European Commission, in particular DG TAXUD	BE - Belgium, DE - Germany, DK - Denmark, NL - Netherlands, PL - Poland	To assess whether the Commission's framework of common financial risk criteria and standards is appropriate, and whether Member States are well prepared to implement this framework to achieve harmonisation of the selection of customs controls.
Review	Third countries contributions	March 2021	Francois-Roger Cazala	Financial contributions from non-EU countries to the EU budget and budgets of EU agencies, funds provided directly by non-EU countries to some Member States.		To take stock of the contributions to the EU budget from third countries to fund European policies.



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Review	Electronic waste	Quarter 2, 2021	Joëlle Elvinger			To identify key challenges in the implementation of the EU's e-waste policy.
Special Report	Europe's space assets	Quarter 2, 2021	Mihails Kozlovs	European Commission; GSA; Horizon 2020	DE - Germany, FR - France, IT - Italy	To examine how effective the Commission has been in promoting the uptake of services provided by the EU's main space programme, Copernicus and Galileo in their initial years of exploitation.
Special Report	Gender-equality	Quarter 2, 2021	Eva Lindström	European Commission	ES - Spain, RO - Romania	To assess whether the EU budget promotes equality between women and men through gender mainstreaming.
Special Report	Forestry	Quarter 2, 2021	João Figueiredo	DG AGRI; DG ENV; DG CLIMA; DG JRC; DG ESTAT; EEA	DE - Germany, ES - Spain, PL - Poland	To assess whether EU actions and funds for forestry have protected biodiversity and addressed climate change.
Special Report	Financing sustainable investment	Quarter 2, 2021	Eva Lindström	European Commission and European Investment Bank		To assess the effectiveness of the EU's actions in promoting and regulating sustainable finance.
Special Report	Reporting on legality and regularity in Cohesion	Quarter 2, 2021	Tony Murphy	DG REGIO; DG EMPL; DG BUDG; Cohesion Fund (CF); European Regional Development Fund (ERDF); European Social Fund (ESF); European Structural and Investment (ESI) funds		To assess the adequacy of the Commission's work and the reliability of its reporting on legality and regularity of Cohesion spending in the annual activity reports (AARs) and the annual management and performance report (AMPR).
Special Report	Frontex	Quarter 2, 2021	Leo Brincat	Frontex; Internal Security Fund (ISF)	IT - Italy, PL - Poland	To assess whether Frontex has managed the implementation of its new mandate well as European Border and Coast Guards: has it been able to double its staff and develop and implement the procedures to purchase its own equipment.
Special Report	Cross-border programmes	Quarter 2, 2021	Ladislav Balko	DG REGIO; European Regional Development Fund (ERDF); European Social Fund (ESF)	BE - Belgium, BG - Bulgaria, DE - Germany, EE - Estonia, FI - Finland, FR - France, LU - Luxembourg, LV - Latvia, PL - Poland, RO - Romania, SE - Sweden	To assess the effectiveness of EU support to cross-border cooperation (CBC) programmes and the specific implementation challenges for the 2014-2020 period.
Special Report	Climate change and agriculture	Quarter 2, 2021	Viorel Ștefan	DG AGRI; DG CLIMA; DG JRC European Agricultural Fund for Rural Development (EAFRD); European Agricultural Guarantee Fund (EAGF)	AT - Austria, BE - Belgium, BG - Bulgaria, CY - Cyprus, CZ - Czech Republic, DE - Germany, DK - Denmark, EE - Estonia, EL - Greece, ES - Spain, FI - Finland, FR - France, HR - Croatia, HU - Hungary, IE - Ireland, IT - Italy, LT - Lithuania, LU - Luxembourg, LV - Latvia, MT - Malta, NL - Netherlands, PL - Poland, PT - Portugal, RO - Romania, SE - Sweden, SI - Slovenia, SK - Slovakia	To assess whether the EU's actions meaningfully reduced greenhouse gas emissions from agriculture.



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Special Report	Anti money-laundering	Quarter 2, 2021	Mihails Kozlovs	European Commission; EBA; ECB		To audit the effectiveness of EU anti-money laundering policy.
Special Report	Post-programme surveillance	Quarter 2, 2021	Alex Brenninkmeijer	European Commission (DG ECFIN)	CY - Cyprus, EL - Greece, ES - Spain, IE - Ireland, PT - Portugal	To assess the effectiveness of the Commission to prevent the accumulation of imbalances and structural problems which forced the Member States to request financial assistance and ensure smooth repayment of the loans.
Special Report	Making the polluter pay	Quarter 2, 2021	Viorel Ștefan	DG ENV; DG MOVE; DG REGIO; EMSA; Cohesion Fund (CF); European Regional Development Fund (ERDF); LIFE	IT - Italy, PL - Poland, PT - Portugal	To assess the governance arrangements put in place by the Commission to embed the polluter pays principle in its policies and examine how the polluter pays principle is applied in environmental policies and across other policy areas.
Special Report	Disinformation	Quarter 2, 2021	Baudilio Tomé Muguruza	EEAS; FPI; European Commission/DG CNECT - DG COMM - DG JUST; ERC	FI - Finland, LV - Latvia	To assess the relevance of the EU Action Plan against Disinformation and its intended results.
Special Report	Performance incentivisation	Quarter 2, 2021	Ladislav Balko	DG REGIO; DG EMPL; Cohesion Fund (CF); European Regional Development Fund (ERDF); European Social Fund (ESF)	DE - Germany, IT - Italy, PL - Poland, RO - Romania	To assess whether the Commission was effective in using the instruments of ex-ante conditionalities, performance reserve and performance-based forms of funding such as Joint Action Plans, financing not linked to costs and Simplified Cost Options.
Special Report	Blacklisting economic operators	Quarter 2, 2021	Helga Berger	European Commission; EIB/EIF Group	EE - Estonia, IT - Italy, PL - Poland, PT - Portugal	To assess whether the Commission has set up a well-performing due diligence system ensuring that EU funds only go to reliable recipients.
Special Report	Passenger rights during COVID-19 crisis	Quarter 2, 2021	Annemie Turtelboom	European Commission		To assess whether the Commission monitored the new challenges faced by air passengers during the Covid-19 crisis effectively, and whether it has taken appropriate action.
Special Report	Energy Efficiency in Enterprises	Quarter 3, 2021	Samo Jereb			To assess the performance of the EU cohesion funds for energy efficiency in enterprises.
Special Report	Migrant Return Policy	Quarter 3, 2021	Leo Brincat	DGs HOME; DEVCO; NEAR - EEAS - Frontex	DE - Germany, ES - Spain, FR - France, PK - Pakistan	To assess whether the EU achieved progress in concluding relevant readmission or similar agreements with priority third country and whether the EU action facilitated effective implementation of third countries' readmission obligations.
Special Report	Durability of rural infrastructure investments	Quarter 3, 2021	Viorel Ștefan	European Agricultural Fund for Rural Development (EAFRD)	AT - Austria, BG - Bulgaria, CZ - Czech Republic, EL - Greece, FR - France, HU - Hungary, IT - Italy, LT - Lithuania, PL - Poland, RO - Romania, SK - Slovakia	To examine whether the Commission and the Member States have taken actions to steer relevant rural development investments, particularly linked to diversification and infrastructure, toward projects with long lasting benefits.
Special Report	CAP and water projects	Quarter 3, 2021	Joëlle Elvinger	DG AGRI; DG ENV; CMO; European Agricultural Fund for Rural Development (EAFRD)	BE - Belgium, BG - Bulgaria, CY - Cyprus, DE - Germany, EL - Greece, ES - Spain, FR - France, HU - Hungary, IT - Italy, PT - Portugal	To assess the impact of the CAP on water quantitative status.



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Special Report	LEADER	Quarter 3, 2021	João Figueiredo	European Agricultural Fund for Rural Development (EAFRD); European Maritime and Fisheries Fund (EMFF); European Regional Development Fund (ERDF); European Social Fund (ESF)	AT - Austria, CZ - Czech Republic, DE - Germany, EE - Estonia, EL - Greece, IE - Ireland, PT - Portugal, RO - Romania, SE - Sweden, SK - Slovakia	To examine whether LEADER/CLLD approach created benefits for local development and whether the Commission, Member States and the Local Action Groups managed the costs and risks linked to the approach well.
Special Report	Rule of law in Ukraine	Quarter 3, 2021	Juhan Parts	External Actions/European Commission - DG NEAR	UA - Ukraine	To analyse the relevance and assess the effectiveness of EU actions to tackle the root causes of corruption in Ukraine.
Special Report	Internationalisation of SMEs	Quarter 3, 2021	Ivana Maletić	EASME; DG Grow; DG Trade; DG RTD		To audit the EU support programmes for the Internationalisation of the European SMEs.
Special Report	Migrant Smuggling	Quarter 3, 2021	Bettina Jakobsen	Europol	DE - Germany, ES - Spain, RS - Serbia	To assess whether Europol has been an effective hub for information exchange on migrant smuggling and whether it provided effective coordination and support in this area.
Review	Transport Flagships international benchmarking	Quarter 4, 2021	Annamie Turtelboom	DG MOVE; INEA; DG ENV; DG REGIO; EIB		To compare the European Commission's processes to support the delivery of large transport projects through direct management to international good practices for efficient and effective project implementation.
Special Report	EU co-funded investments in tourism	Quarter 4, 2021	Pietro Russo	DG GROW; DG REGIO; Cohesion Fund (CF); European Fund for Strategic Investments (EFSI); European Regional Development Fund (ERDF)	ES - Spain, HU - Hungary, PL - Poland, RO - Romania	The audit aims to assess the effectiveness of the ERDF/CF funding for public investments in tourism as well as the support actions by the Commission.
Special Report	SME start-up and scale-up	Quarter 4, 2021	Pietro Russo	DG REGIO; European Regional Development Fund (ERDF)	DE - Germany, IT - Italy, PL - Poland, PT - Portugal	The audit aims at assessing whether the 2014-2020 ERDF support has been effective in assisting the SMEs to start-up and scale-up.
Special Report	Long-term unemployment	Quarter 4, 2021	Lazaros Lazarou	DG EMPL; European Social Fund (ESF)	IE - Ireland, IT - Italy, PL - Poland, SK - Slovakia	The audit aims to assess the effectiveness of the European Social Fund (ESF) in fighting long-term unemployment.
Review	Energy taxation and subsidies	Quarter 4, 2021	Viorel Ștefan			To examine energy taxation and subsidy policy from the point of view of its contribution to the climate objectives for the EU.
Special Report	Rule of Law in Western Balkans	Quarter 4, 2021	Juhan Parts	DG NEAR - EEAS	AL - Albania, RS - Serbia	To assess whether the EU support to the Western Balkans effectively contributed to the improvement of the Rule of Law in the region.
Specific Annual Report	Agencies 2020	Quarter 4, 2021	Alex Brenninkmeijer	Agencies		To provide the basis for the Court's Statements of Assurance on the reliability of the agencies' accounts and on the legality and regularity of the transactions underlying these accounts.
Annual Report	Annual reports concerning the financial year 2019	Quarter 4, 2021	Tony Murphy	General Budget of the EU, European Development Funds		To provide the Statement of Assurance concerning the reliability of the accounts and the legality and regularity of the underlying transactions.
Annual Report	ARP 2020 Getting results from the EU budget	Quarter 4, 2021	Francois-Roger Cazala	General budget of the EU		To produce an annual report on the performance aspects of the implementation of the budget concerning the financial year 2020.
Specific Annual Report	Joint Undertakings 2020	Quarter 4, 2021	Ildikó Gáll-Pelcz	Joint Undertakings		To provide the basis for the Court's Statements of Assurance on the reliability of the JUs' accounts and on the legality and regularity of the transactions underlying these accounts.



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Specific Annual Report	European Schools 2020	Quarter 4, 2021	Tony Murphy	European Schools		To provide a report pursuant to the Financial Regulation of the European Schools on the Schools' consolidated annual accounts for the 2020 financial year.
Special Report	Fraud and the CAP	Quarter 4, 2021	João Figueiredo	CAP; DG AGRI; OLAF; European Agricultural Fund for Rural Development (EAFRD); European Agricultural Guarantee Fund (EAGF)	FR - France, IT - Italy, SK - Slovakia	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.
Specific Annual Report	SRM Contingent liabilities 2020	Quarter 4, 2021	Rimantas Šadžius	Single Resolution Board; Council; European Commission		To assess any contingent liabilities arising as a result of the performance by the Single Resolution Board, the Council or the Commission of their tasks under the Regulation.
Special Report	Intellectual Property Rights	Quarter 4, 2021	Ildikó Gáll-Pelcz	European Commission; EUIPO	EL - Greece, FR - France, HU - Hungary, LT - Lithuania, RO - Romania	To assess whether the Commission is effective in developing the EU's intellectual property policy and protecting Intellectual Property Rights in the Single Market.
Special Report	Horizon 2020 widening	Quarter 4, 2021	Ivana Maletić	REA; European Commission	HR - Croatia, PL - Poland, PT - Portugal, RO - Romania, SI - Slovenia	To analyse the actions identified in H2020 that aim to "close the R&I divide in Europe" between "innovation leaders" and "modest innovators" and thereby widen participation in H2020 and contribute to the realisation of the ERA.
Special Report	Non-banking financial sector	Quarter 4, 2021	Rimantas Šadžius	ESMA; DG FISMA; ESRB		To analyse if the EU created a single market for investment funds ensuring investor protection and financial stability.

For any further information, please contact [ECA-InstitutionalRelations@eca.europa.eu](mailto:ECA-InstitutionalRelations@eca.europa.eu).



## Audit Reports and Opinions

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**Annual reports** contain the results of financial and compliance audit work on the European Union budget and European Development Funds. They comprise the annual statements of assurance, and also cover budgetary management and performance aspects.

**Specific annual reports** present the results of the annual financial audits of EU's agencies, decentralised bodies and joint undertakings.

**Special reports** present the results of selected performance and compliance audits of specific spending or policy areas, or budgetary or management issues.

**Reviews** are based on our accumulated knowledge and experience. They cover different EU-related policy and management topics, and their objectives vary. They may provide scene-setting description and analysis based on our published audits, often from a cross-cutting perspective. We also use them to present our analysis of areas or issues we have not yet audited, or to establish facts on specific topics or problems. Up until September 2019, our review publications were known variously as landscape reviews, briefing papers and rapid case reviews. They have now all been re-named 'Reviews'.

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