

## PUBLICATION OF REPORTS FROM JULY 2021 TO JUNE 2022

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 14/2021: Interreg cooperation	1 July 2021	Ladislav Balko	DG REGIO European Regional Development Fund (ERDF)	AD - Andorra, AT - Austria, BE - Belgium, BG - Bulgaria, CH - Switzerland, 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, LI - Liechtenstein, LT - Lithuania, LU - Luxembourg, LV - Latvia, MT - Malta, NL - Netherlands, NO - Norway, PL - Poland, PT - Portugal, RO - Romania, SE - Sweden, SI - Slovenia, SK - Slovakia, UK - United Kingdom	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	SR 12/2021: The Polluter Pays Principle	5 July 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	Migrant Return Policy	13 September 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	Sustainable finance	September 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	Sustainable water use in agriculture	September 2021	Joëlle Elvinger	DG AGRI, DG ENV, CMO (Common Market Organisation), Direct payment 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 to what extent the Water Framework Directive and the CAP promote the sustainable use of water in agriculture.

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Special Report	Post-programme surveillance	September 2021	Alex Brenninkmeijer	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	Rule of law in Ukraine	September 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	Migrant Smuggling	September 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.
Annual Report	AR 2020 Financial audit	26 October 2021	Tony Murphy	General budget of the EU		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	15 November 2021	François-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.
Special Report	Forestry	Quarter 4, 2021	To be decided	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	Energy Efficiency in Enterprises	Quarter 4, 2021	Samo Jereb			To assess the performance of the EU cohesion funds for energy efficiency in enterprises.
Review	Transport Flagships international benchmarking	Quarter 4, 2021	Annemie Turtelboom	DG MOVE; INEA Connecting Europe Facility (CEF)		To analyse the Commissions processes to support the delivery of large transport projects through direct management by comparing them to international frameworks for efficient and effective project implementation.
Special Report	LEADER	Quarter 4, 2021	To be decided	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	Performance incentivisation	Quarter 4, 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.
Review	Energy taxation and subsidies	Quarter 4, 2021	Viorel Ștefan	DG TAXUD, DG ENER, DG ESTAT, DG CLIMA		To examine energy taxation and subsidy policy from the point of view of its contribution to the climate objectives for the EU.
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.

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Special Report	Durability of rural infrastructure investments	Quarter 4, 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	EU co-funded investments in tourism	Quarter 4, 2021	Pietro Russo	DG GROW; DG REGIO Cohesion Fund (CF), European Regional Development Fund (ERDF)	ES - Spain, HU - Hungary, PL - Poland, RO - Romania	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	Long-term unemployment	Quarter 4, 2021	Lazaros Lazarou	DG EMPL European Social Fund (ESF)	IE - Ireland, IT - Italy, PL - Poland, SK - Slovakia	To assess the effectiveness of the European Social Fund (ESF) in fighting long-term unemployment.
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	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.
Special Report	Reporting on legality and regularity in Cohesion	Quarter 4, 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).
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	To be decided	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, 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	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	To assess whether the Commission and Member States ensured result-oriented use of the ERDF support to make SMEs more competitive and fit for the future.
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	Internationalisation of SMEs	Quarter 4, 2021	Ivana Maletić	EASME, DG Grow, DG Trade, DG RTD		To audit the EU support programmes for the Internationalisation of the European SMEs.

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Special Report	Horizon 2020 widening	Quarter 4, 2021	Ivana Maletić	REA, 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	Security of 5G networks	Quarter 1, 2022	Annemie Turtelboom	DG REGIO; DG CNECT European Fund for Strategic Investments (EFSI), European Regional Development Fund (ERDF), Horizon 2020	DE - Germany, ES - Spain, FI - Finland, PL - Poland	To assess whether the EU is implementing secure 5G networks in a timely and concerted manner.
Special Report	Single Market for investment funds	Quarter 1, 2022	Rimantas Šadžius	ESMA, DG FISMA, ESRB		To assess to what extent a well-functioning single market for investment funds has been established and whether it protects investors and financial stability.
Special Report	External consultants	Quarter 1, 2022	François-Roger Cazala	European Commission (DG BUDG and Secretariat-General, and selected DGs: NEAR, JRC, REFORM, GROW, ENV, EMPL, ESTAT, AGRI) and Executive Agency EASME.		To assess whether the Commission achieves value for money while protecting its interests when engaging consultants employed by contractors.
Special Report	Blacklisting economic operators	Quarter 1, 2022	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	Hack-Proofing EU Institutions	Quarter 1, 2022	Bettina Jakobsen	DG DIGIT, CERT-EU, ENISA	FR - France, NL - Netherlands	To assess whether EU institutions and agencies are ready to handle cyber incidents.
Special Report	Energy Union	Quarter 2, 2022	Mihails Kozlovs	DG ENER, ACER		This audit in the area of the Internal Energy Market will focus on ACER’s oversight of the consistent and effective implementation of electricity market rules and the surveillance on market abuse and transparency (REMIT).
Special Report	DG AGRI Big Data	Quarter 2, 2022	Joëlle Elvinger	European Commission		To assess how the Commission uses data and data analytics for policy analysis of the CAP and how it has been preparing to make better use of Big Data.
Special Report	NRRPs	Quarter 2, 2022	Ivana Maletić	Commission		To assess the approval process of the national recovery and resilience plans (NRRPs) submitted in the framework of the Recovery and Resilience Facility and examine how the European Semester was adapted in order to allow for the coordination with the RRF.
Special Report	Free Movement Phase I	Quarter 2, 2022	Baudilio Tomé Muguruza			To assess the right of free movement in the context of the COVID-19 crisis.
Special Report	Conflict of interest	Quarter 2, 2022	Samo Jereb	Cohesion Fund (CF), European Agricultural Fund for Rural Development (EAFRD), European Agricultural Guarantee Fund (EAGF), European Regional Development Fund (ERDF)	DE - Germany, HU - Hungary, MT - Malta, RO - Romania	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.
Special Report	Reliable statistics	Quarter 2, 2022	Ildikó Gáll-Pelcz	Commission (mostly DG ESTAT but also DG SANTE, DG EMPL, and DG GROW)	CY - Cyprus, FI - Finland, HR - Croatia, IT - Italy, LT - Lithuania	To assess whether the Commission effectively provides for high-quality European statistics.



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Special Report	Climate mainstreaming	Quarter 2, 2022	Joëlle Elvinger	DG BUDG, DG CLIMA, DG AGRI, DE REGIO, DG RTD, DG MOVE, DG DEVCO, DG EMPL ,DCI, CEF Cohesion Fund (CF), European Agricultural Fund for Rural Development (EAFRD), European Agricultural Guarantee Fund (EAGF), European Regional Development Fund (ERDF), Horizon 2020		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.
Special Report	Coal regions in transition	Quarter 2, 2022	Nikolaos Milionis	DG REGIO, DG EMPL, DG ENER Cohesion Fund (CF), European Regional Development Fund (ERDF), European Social Fund (ESF), Horizon 2020	CZ - Czech Republic, DE - Germany, ES - Spain, PL - Poland, RO - Romania	To provide insight into the role of EU funds in the trajectory of the socio-economic transition in regions where the coal industry has been in decline and the way the funds have been managed to best effect by the COM and key national/regional authorities.
Special Report	Sustainable fishing	Quarter 2, 2022	To be decided	DG MARE, EFCA European Maritime and Fisheries Fund (EMFF)	DK - Denmark, ES - Spain, FR - France, SE - Sweden	To assess whether EU actions on illegal fishing target the key risks and promote sustainable seas.

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 crosscutting 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.

**Opinions** provide our views on new or updated laws with a significant impact on EU financial management.

All reports, opinions and reviews are published on the ECA's website in the official EU languages.