

EN

2018

Work Programme

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1977 - 2017



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OF AUDITORS

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2017 marks the European Court of Auditors' 40th anniversary. Since 1977 our aim as the external auditor of the Union has always been to protect the financial interests of our citizens. We do this by presenting relevant information on how to make EU policies and programmes more effective and how to use public funds more efficiently. We will uphold this commitment in the years to come.

Our work programme for 2018 covers a broad range of issues, reflecting the challenges the EU is currently facing. It addresses key concerns such as the sustainable use of natural resources, growth and inclusion, migration and global development, the single market, and an accountable and efficient European Union.

We have made our selection of audit tasks based on our assessment of the main risks to both EU spending and policy delivery. We have also taken account of the suggestions made to us by our stakeholders, especially the European Parliament.

We consider 12 of the newly selected tasks to be of high priority. For these, we intend to finalise our work during the year so that the reports can be published by the end of 2018.

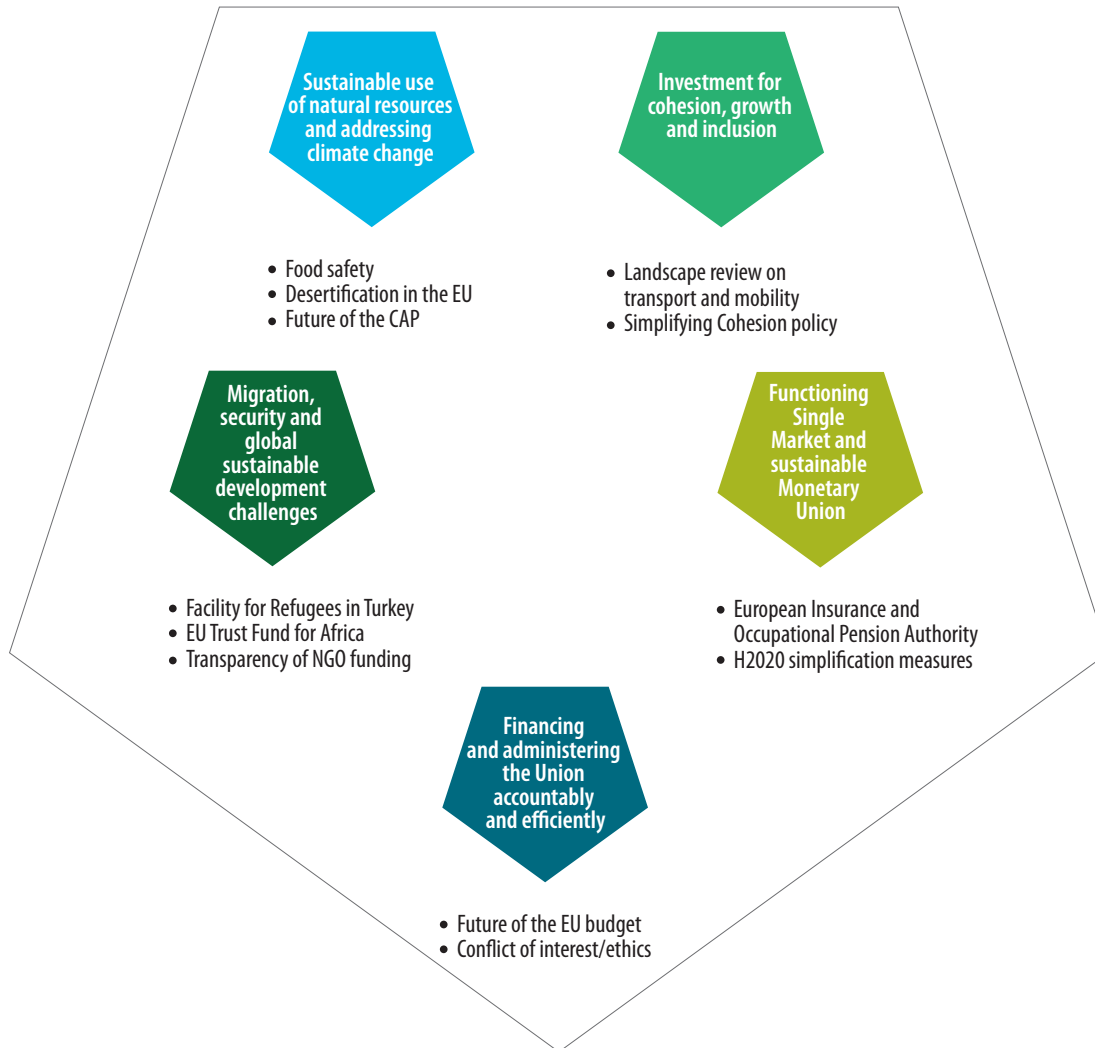
In addition we are currently carrying out a number of other tasks that will be finalised during the year.

On the following pages, you will find a detailed list of the special reports, landscape reviews, briefing papers and the other products we intend to publish in 2018. We believe that the broad range of topics covered in our 2018 work programme will allow us to make a valuable contribution to the discussion on the future of the European Union and its finances.

A handwritten signature in black ink, which appears to read 'K-H Lehne'.

Klaus-Heiner Lehne
President

High priority tasks in 2018 by priority area



Special reports and other products to be published in 2018

Priority category	Name of the task	Objective of the task
Sustainable use of natural resources and addressing climate change		
High priority	Food Safety	To assess whether the EU framework ensures that food safety control and labelling are well designed and implemented.
	Desertification in the EU	To assess whether the EU is well prepared for adapting to desertification.
	Future of the CAP briefing paper	To provide an overview on a Commission's Communication on modernising and simplifying the Common Agriculture Policy (CAP).
Priority	Renewable energy in rural development	To examine the role of renewable energy (RE) financed through EAFRD in ensuring sustainable, vibrant rural areas. The audit covers the current RE framework and rural development framework as far as policy, programming, project approval and selection procedures as well as the new common monitoring and evaluation system (CMES) arrangements are concerned.
	Basic Payment Scheme for farmers	To assess the Commission's management of the implementation of the Basic Payments Scheme and, at the level of Member States, the management systems for the calculation and allocation of payment entitlements.
	Instruments for climate action	To assess whether the instruments to support the demonstration of innovative renewable energy and carbon capture and storage (CCS) technologies were well-managed to ensure their effective contribution to achieving long term climate and energy goals.
	Floods prevention, protection and preparedness	To examine whether flood prevention, protection and preparedness in the EU are based on sound analysis and are likely to be effective.
	Simplified cost options in rural development	To assess whether simplified cost options (SCOs) in rural development lead to simplification and increased focus on policy objectives, while ensuring economy. The audit's main focus is the potential of SCOs to simplify the implementation of the policy, enhance the focus on achievement of policy objectives and ensure the economy during implementation of the rural development policy.
	Air Quality	To assess how the Commission monitors the EU's air quality and emissions limits and how selected Member States establish air quality plans within the context of the Directives.
	Animal welfare	To assess whether EU actions for the welfare of farmed animals are effectively applied.
	Organic food	To examine if consumers can now have more confidence in authenticity of organic products.

Special reports and other products to be published in 2018

Priority category	Name of the task	Objective of the task
Investment for cohesion, growth and inclusion		
High priority	Transport and mobility landscape review	To highlight the main risks and challenges for the EU transport and mobility policy area in the five key modes of transport, i.e. air, road, rail, maritime and inland waterways.
	Simplifying Cohesion policy briefing paper	To provide an overview of the extent to which the Commission and Member States analysed the occurrence of gold plating, the measures taken to mitigate or eliminate it and the possibilities to further simplify the rules for the 2014-2020 programme period. The briefing paper would also analyse the measures put forward to take additional simplification measures for the post 2020 programme period.
Priority	Public-Private Partnerships (PPPs)	To assess whether the EU funded PPP projects have been effectively managed and provided added value.
	High Speed Rail	To assess whether the EU co-funded High Speed Rail lines are well planned, cost-efficient and providing sustainable results and EU added value.
	EU Labour mobility	To assess whether the Commission and the Member States effectively facilitate labour mobility.
	Better regulation	To assess whether the Commission's approach to the ex-post review of legislation is coherent and consistent and to determine the extent to which it actually feeds into the Better Regulation cycle and impacts/informs subsequent legislative initiatives.
	Project durability	To assess whether the ERDF productive investment and business support projects have been managed in a way which ensures durability of results.
	Result-orientation in the selection and monitoring of projects	To assess whether the selection procedures and monitoring systems for ERDF and ESF projects in the 2014-2020 programme period are result-oriented. This audit will focus on the selection of projects and the set-up of monitoring systems at Operational Programmes level.
	High speed broadband	To assess whether the Commission and the Member States are on-track to effectively achieve the Europe 2020 broadband objectives.
	Absorption	To assess whether the Commission is effective in supporting Member States absorb ERDF/CF and ESF funds.
	Integration of third-country nationals briefing paper	To provide an overview of the EU framework for the integration of third-country nationals. The briefing paper will set out the Commission's role in supporting and promoting integration activities, and how different Member States use EU funding in their integration policies.
Passenger rights	To assess whether the EU passenger rights mechanism is effective to reduce the delays and cancellations affecting passengers.	

Special reports and other products to be published in 2018

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Migration, security and global sustainable development challenges		
High priority	Facility for Refugees in Turkey	To assess the performance of the Facility for Refugees in Turkey (FRT) system and projects.
	EUTF for Africa	To assess if the Commission designed and operated the EUTF for Africa well and whether it achieved its objectives. In addition to that it will be assessed whether the EUTF added value to the EU response to migration, integration and security challenges.
	Transparency of NGO funding	To assess whether the Commission adequately monitors funding of NGOs in particular in terms of transparency.
Priority	Myanmar	To assess the effectiveness of EU development support in Myanmar/Burma. The audit will examine the needs assessment, the allocation of funding and coordination with other donors. The audit will also examine the aid implementation and whether the objectives of the development projects were achieved.
	Regional Programmes in Africa	To assess whether the EU provided effective support to the African Peace and Security Architecture (APSA). The audit will examine the design of the EU support to APSA (needs assessment, allocation of funding, consistency with support provided under EU regional programmes), the implementation of selected support activities and the contribution of the EU support towards sustainable results.
	Turkey	To assess the effectiveness of the Instrument for Pre-accession Assistance (IPA) and IPA II implementation challenges in Turkey. It is expected that the audit results will be in time to feed the first Commission's evaluation of the sector approach under IPA II expected by June 2018.
	Election Observation Mechanism (EOM)	To address support to the implementation of EOM recommendations. The audit will focus on the recommendations and the EEAS/Commission's use of the tools for supporting their implementation. The focus of the audit is not to assess the state of electoral reform in the host countries.
	Follow-up on Centres of Excellence	To assess whether the Centres of Excellence Initiative contributed effectively to mitigating Chemical, Biological, Radiological and Nuclear risks from outside the EU. It aims to follow-up the recommendations made in the Special report No 17/2014 regarding the organisation and management of the Initiative.
	EUCAP Sahel	To assess whether the EUCAP Sahel missions in Niger and Mali are effective. It aims to evaluate if the missions are planned, coordinated and implemented well and if they strengthen the capacity of the security forces in Niger and Mali.

Special reports and other products to be published in 2018

Priority category	Name of the task	Objective of the task
Functioning Single Market and sustainable Monetary Union		
High priority	European Insurance and Occupational Pensions Authority (EIOPA)	To assess whether EIOPA ensures supervisory convergence and contributes to financial stability in the insurance and pension markets.
	H2020 simplification measures	To assess whether the simplification measures in Horizon 2020 achieved their intended objectives.
Priority	ECB-Single Supervisory Mechanism (SSM) II	To assess whether the European Central Bank (ECB) has adequate supervisory methodologies and procedures as well as appropriate coordination and cooperation arrangements in place.
	Erasmus +	To assess if Erasmus+ “Learning Mobility” is likely to be successful.
	European Semester	To assess how the Commission is performing its role in using the European Semester to co-ordinate fiscal and economic policy of Member States. This part of the audit covers the preventive arm of the Stability and Growth Pact (SGP).
	Horizontal review JTIs	To assess the added value of the Joint Undertakings and whether they are effective in implementing their programmes and in achieving their objectives.
	Single Resolution Board -Set-up and readiness to manage a bank resolution	To assess whether the Single Resolution Board is equipped to carry out bank resolutions effectively.
	EU's venture capital interventions	To assess whether the Commission made good use of the venture capital instruments.
	European Semester II	To assess how the Commission is performing its role in using the European Semester to co-ordinate fiscal and economic policy of Member States. This second part of the audit will cover the overall framework of the European Semester, the implementation of Europe 2020 and country reform programs, as well as related communication strategies.

Special reports and other products to be published in 2018

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Financing and administering the Union accountably and efficiently		
High priority	Future of the EU budget briefing paper	To assess whether and how EU programming and budgeting could be improved so as to ensure available funds are directed towards EU strategic priorities and to add value.
	Conflict of interest/ethics	To examine whether the arrangements put in place by the EU institutions to ensure ethical behaviour of its members and staff are appropriate and whether they are in line with best practices.
Priority	EFSI Audit	To assess whether the Commission's decision making was based on clear evidence and rationale when designing EFSI, to examine the organizational set-up, the coherence and complementarity with other financial instruments supported by the EU budget and the additionality and eligibility of EFSI projects.
	EU spending on office accommodation	To assess whether the management of EU spending on office accommodation is efficient. The audit concentrates on the five biggest EU institutions (European Parliament, Council, European Commission, European Court of Justice and European Central Bank) and the main locations.
	Putting EU law into practice landscape review	To cover the Commission's oversight of the application of EU law by Member States and how the Commission's oversight activities contribute to promoting and enforcing compliance. The audit will examine the Commission's overall strategy and the approach taken in specific policy areas, in particular how the Commission: prioritises and resources its oversight activities; identifies and deals with cases of non-compliance; ensures transparency for stakeholders and uses the lesson learned from its oversight activities to promote and enforce Member States' compliance with EU law.
	Fraud risks in EU spending	To assess whether the Commission properly manages the risk of fraud in EU spending. The audit examines in particular if the Commission has appropriate fraud risk oversight at corporate level, if Directorates-General are well prepared to prevent fraud and if there is appropriate response after fraud is detected.

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, indicate shortcomings and successes and offer guidance to EU policymakers and legislators on how to improve the management of EU policies and programmes. Through our work, we ensure that Europe's citizens know how their money is being spent.

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.

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 with significant financial management implications, and other review-based outputs.
- ✓ **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 and briefing papers.
- ✓ **annual activity reports** providing information and insight on our activities for the year.

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