

EN

# 2020

## Work Programme



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## Foreword



In 2020, with new leadership in most of the EU institutions (the European Parliament, the European Council, the European Commission and the European Central Bank), and following the European Parliament elections, the EU stands at an important crossroads and must build on momentum to deliver results. Our role as the EU's independent external auditor is to check that the EU and its Member States deliver these results and that EU funds are raised and spent in accordance with the relevant rules and regulations, and correctly accounted for.

Although the EU's total annual budget of €140 billion may seem large, in budgetary terms it is quite small, accounting for just about 1 % of the gross national income of all the EU's Member States, whose total government spending is 50 times higher. It is therefore all the more important that the EU budget should be spent effectively, which is why our work increasingly focuses on assessing whether EU policies and programmes achieve their objectives and add value.

Our 2020 Work Programme, the last work programme under our current strategy, covers a broad range of issues that reflect the challenges the EU currently faces. It addresses the key concerns of the sustainable use of natural resources, growth and inclusion,

migration, security and global development, the single market, and an accountable and efficient EU. We will continue to examine all these areas in order to establish whether the EU is delivering what it has promised.

We have selected our audit tasks on the basis of an assessment of the main risks to EU spending and policy delivery, while also taking account of suggestions made. This year, and for the first time, we have identified some thematic focus areas to guide our audit work, such as science and technology, economic competitiveness, fiscal sustainability and the Eurozone, digitalisation and E-government, security threats, the rule of law and democratic values, migratory pressure, climate change, and social and economic imbalances in European societies. We will also examine the European Commission's assurance system for Cohesion for the 2014-2020 programme period.

Sustainability is high on the political agenda in the EU and its Member States, and so we have also put this at the heart of our work for the audit and review tasks starting in 2020. We will focus specifically on the actions undertaken by the EU in cooperation with Member States to meet the UN's Sustainable Development Goals (SDGs). Overall, all but three of the 17 SDGs are covered by at least one of these newly selected tasks for the 2020 Work Programme.

Lastly, we will continue to make every effort to limit the administrative burden of our audit work on our auditees.

Below you will find a detailed list of the special reports and review-based products we intend to publish in 2020.

We believe that the broad range of topics covered in our 2020 Work Programme will ensure that we can continue to provide EU citizens, and our institutional stakeholders and partners at both EU and Member-State level, with independent, objective reports on key issues for the future of the EU, highlighting what works well and drawing attention to what does not.



Klaus-Heiner Lehne  
President

Priority area defined in the Court's strategy for 2018-2020	Priority category	Task Name	Task Objective
Sustainable use of natural resources and addressing climate change	High priority	Pesticides	To assess whether EU actions have reduced the risks related to the use of pesticides.
		Plastic waste	To identify gaps, barriers, strengths and opportunities resulting from the EU's approach to tackling plastic waste, especially plastic packaging waste.
	Priority	Nuclear safety	To examine whether the Commission applied the EU's nuclear safety framework effectively.
		Ecodesign & energy labels	To assess how effectively EU actions on Ecodesign and Energy Labelling contributed to the EU's energy efficiency and environmental objectives.
		Biodiversity on Farmland	To assess whether agriculture has increased its contribution to maintaining and enhancing biodiversity by 2020.
		Pollinators	To audit whether the Commission has taken effective action to address the decline in pollinators.
		New-Tech in agri-monitoring	To identify examples of best practice and challenges hindering the faster and wider deployment of new imaging technologies for monitoring the CAP by Member States and the Commission.
		Milk and dairy production	To analyse whether the measures introduced by the Commission in response to falling prices were well managed and achieved their objectives in an efficient way.
		Marine environment	To assess whether EU action effectively protects the marine environment from pollution and overfishing, also by appropriately establishing marine protected areas.
ETS post 2020	To assess the free allocation of ETS (Emissions Trading Scheme) allowances.		
Investment for Cohesion, Growth and Inclusion	High priority	Roads connecting European regions	To assess whether the Commission's actions ensure that the Member States' road strategies and EU funding are aligned with EU priorities in order to achieve timely completion of the TEN-T core network and improve connectivity for citizens.
		EU cultural investments	To assess the effectiveness, sustainability and complementarity of EU funding in the field of culture.
		Digitising European Industry	To analyse whether the EU has been effective at supporting national strategies to digitise industry and at supporting Digital Innovation Hubs to boost digital innovation.
	Priority	Cost of implementing the 2014-2020 ESI Funds	To assess the existence and reliability of the information available on the cost of implementing Cohesion Policy and its use by the Commission and the Member States.
		Transport Flagships	To analyse the way the Commission is managing the long-term planning and cost-efficiency of major transport infrastructure investments.
		Urban congestion	To analyse the sustainable urban transport policies in place, the obstacles that may hamper their implementation and how the Commission may act to mitigate them.

Priority area defined in the Court's strategy for 2018-2020	Priority category	Task Name	Task Objective
		Child poverty	To assess the effectiveness of the measures taken by the Commission and Member States to fight child poverty.
		Closures of the 2007-2013 financial instruments	To analyse whether Member States and the Commission have adequately assessed the eligibility of the expenditure declared by ERDF and ESF financial instruments at closure for the 2007-2013 programme period.
		Cross-border programmes	To assess the effectiveness of EU support for cross-border cooperation (CBC) programmes and specific implementation challenges for the 2014-2020 period.
Migration, security and global sustainable development challenges	High priority	Education in Emergencies	To assess whether the EU actions to support education in humanitarian emergencies and protracted crises are effective at providing children with access to safe, inclusive and quality education.
	Priority	Kenya	To assess whether the EU's support for Kenya is well coordinated and comprehensive in a context where several other major donors are involved.
		Disinformation	To assess the effectiveness of resilience measures to strengthen cybersecurity in the EU.
		European Border and Coast Guard Agency	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.
		Rule of law in Ukraine	To analyse the relevance and assess the effectiveness of EU actions to tackle the root causes of corruption in Ukraine.
Functioning Single Market and sustainable Monetary Union	High priority	EU State aid for Banks	To assess the efficiency and effectiveness of the enforcement of EU State aid and Fund aid rules by DG Competition.
		Exchange of tax information	To assess the effectiveness of the system set up by the Commission for the automatic exchange of tax information.
	Priority	Financial Crisis prevention landscape review	To provide a horizontal view of what the EU is doing to improve resilience to future financial crisis.
		EU Competition policy	To assess the enforcement of the EU competition policy in the area of mergers, cartels and antitrust.
		Agencies' performance	To verify the effectiveness of performance management systems in European Agencies.
		Trade Defence Instruments	To assess the application of the Trade Defence Instruments by the European Commission.

Priority area defined in the Court's strategy for 2018-2020	Priority category	Task Name	Task Objective
		Single Resolution Mechanism	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.
		Capital Markets Union	To assess the Commission's objective of ensuring easier access for SMEs to private financing, by reviewing the design and implementation of the specific actions taken within the capital market union's strategy.
		Europe's Space Assets	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.
		Post-programme surveillance	To assess the effectiveness of the Commission's post-programme surveillance (PPS) of Member States that have received macro-financial assistance.
Financing and administering the Union accountably and efficiently	High priority	Better Regulation	To present an overview of the Commission's current "Better Regulation" framework and highlight key lessons on the main tools and procedures: impact assessment, stakeholder consultation, monitoring the application of EU law, ex-post review and evaluation.
		EU-Asia Strategic Agenda for Cooperation	To analyse the EU's response to China's Belt and Road Initiative, in particular the connecting EU and Asia strategy. The review is planned to be followed by an audit on the Implementation of the strategy.
		Financing sustainable investment	To assess the effectiveness of the EU's actions in promoting and regulating sustainable finance.
		Reporting on legality and regularity in Cohesion	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).
	Priority	The European Investment Advisory Hub	To assess whether the design of the European Investment Advisory Hub and the management and monitoring systems put in place ensure that the initiative is effective.

Priority area defined in the Court's strategy for 2018-2020	Priority category	Task Name	Task Objective
		Customs risk management to safeguard EU-financial interests	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.
		Third country contributions	To take stock of the contributions to the EU budget from third countries to fund European policies.

## About us



We are the EU's external auditor. Established in 1977, the European Court of Auditors is one of the EU's seven institutions. We are based in Luxembourg and employ around 900 audit, support and administrative staff of all EU nationalities. Our College is composed of one Member from each EU Member State.

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 and draw attention to shortcomings as well as successes. We also offer guidance to EU policymakers and legislators on how to improve EU policies and programmes.

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.

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:

- annual reports on the EU budget and European Development Funds, including a Statement of Assurance;
- specific annual reports setting out our financial audit opinions on each of the EU's various 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, such as landscape reviews, briefing papers or rapid case reviews;
- opinions, which are used by the European Parliament and the European Council when approving EU laws and other decisions.

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### EU law and related documents

For access to legal information from the EU, including all EU law since 1952 in all the official language versions, go to EUR-Lex at: <https://eur-lex.europa.eu/>

### Open data from the EU

The EU Open Data Portal (<http://data.europa.eu/euodp/en/home>) provides access to datasets from the EU. Data can be downloaded and reused for free, for both commercial and non-commercial purposes.

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