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Teema: European Court of Auditors: An overview of the assurance framework and the key factors contributing to errors in 2014-2020 cohesion spending

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TÄHELEPANU! Tegemist on väljastpoolt asutust saabunud kirjaga. Tundmatu saatja korral palume linke ja faile mitte avada!

Dear colleagues,

Yesterday the European Parliament's CONT-Committee discussed the European Court of Auditors' review on the [Regularity of Cohesion spending during the 2014-2020 period](#) (Review 03/2024) which was published in July 2024.

This review provides a multiannual overview on the legality and regularity of cohesion spending and its assurance framework. It collates European Court of Auditors' findings related to the effectiveness of the management and control systems, root causes of error and the measures in place for the Commission to prevent or detect and correct errors over the period. Where possible, we also provide country-specific information. Finally, we also looked into some challenges that may shape the period leading up to the final closure of programmes.

With this review, we aim to contribute to further strengthening the assurance model and to provide insights for the preparation of the legislative proposal for cohesion policy in the post-2027 period.

Our main conclusion, based on our previous audit work carried out between 2017 to 2022 on the 2014-2020 period and publicly available information, is, that the assurance framework for cohesion policy has helped reduce the overall error level since 2007, but it has **not** been effective in bringing it **below** the required **2 % materiality threshold**. Cohesion has suffered from consistently higher error rates than other budget areas because spending checks are not robust enough. Still, the level of error is above materiality, both annually and from a multiannual perspective. And we see room for all key actors – the member states and the Commission – to work hand in hand in improving the way they implement the assurance model.

We invite you to visit our website and to have a look at the report, which contains interesting details on our audit work: https://www.eca.europa.eu/ECAPublications/RV-2024-03/RV-2024-03_EN.pdf

For those who want to get a quick overview, I am including a summary of the main messages.

If you have any questions about this review, please don't hesitate to contact us.

Best regards,
Helga Berger

Reporting Member

You can also follow my work at the ECA on Instagram, X, LinkedIn and Facebook



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