



EUROPEAN
COURT
OF AUDITORS

Given the impact of the virus and related countermeasures on the societies and economies of the EU and its Member States, the ECA is convinced that it will require a common effort to properly address these challenges. We therefore seize the opportunity to share some information on our COVID-related activities with you, notably:

❖ **The EU Network Audit Initiative to assess the impact of COVID-19 on our societies and economies**

In order to contribute their share, the ECA invited EU SAIs to participate in a common audit activity under the EU Contact Committee umbrella. The overall goal of this EU Network Audit is to help EU administrations with the identification of shortcomings and flaws in their relevant systems and improve the delivery of services for the benefit of their citizens. This could mean looking into the questions of allocating the appropriate resources at the right time to the right place to fight the spread of the virus or mitigate its effects, of choosing the best instruments and approaches in this regard, or assessing whether due account has been given to the principles of legality, regularity and accountability when setting up and implementing COVID-related programmes. The ECA also declared its readiness to host regular meetings dedicated to promote the exchange of relevant knowledge, expertise and experience in the audit of COVID-related measures.

❖ **The results of our impact analysis of COVID-19 on the ECA's work (see also the video message by Mr Leo Brincat, Member of the European Court of Auditors)**

Based on a thorough analysis of the impact the current COVID-19 pandemic has on its work processes and products, the ECA has revised its 2020 work programme and shifted the focus towards COVID-19-related aspects: it has adjusted the scope, approach and timing of a number of ongoing tasks and, in addition, decided to discontinue some tasks initially planned to start in 2020. The Court has also added two new reviews to the programme: one on the EU's contribution to public health and another on its economic policy response to the coronavirus pandemic. The aim of both reviews is to contribute to the public discussion on how the EU and its Member States have dealt with the effects of the pandemic. They will also contribute to the lessons-learned exercise and the debate on the role of the EU and its bodies during this and future crises.

In addition, the ECA set up an internal knowledge node on COVID-19 and related aspects in order to facilitate the necessary exchange between its auditors and experts, and to make the pertinent information and documents available to all staff.

❖ **Participation in EUROSAI and INTOSAI initiatives**

The ECA welcomes the initiative of the SAIs of the UK and Finland to launch a EUROSAI Project Group on Auditing the response to the COVID-19 pandemic and also closely follows the COVID-related initiatives launched at INTOSAI level, in order to possibly contribute to the relevant activities.
