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# Follow-up of the implementation of audit recommendations - Parliament involvement

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EUROPEAN  
COURT  
OF AUDITORS

# Statement

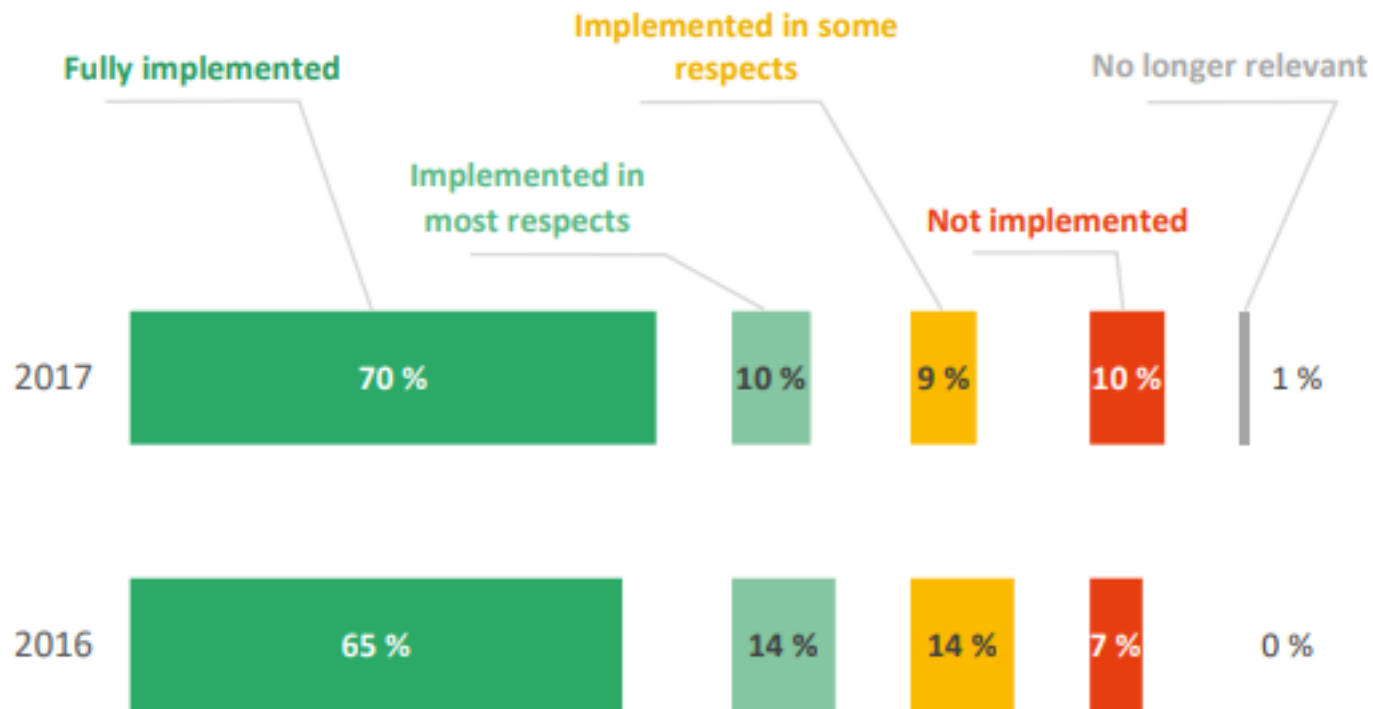
The active Parliament involvement is needed to achieve the recommendations results

# Follow-up at the ECA

- All relevant recommendations are followed-up
  - Recommendations that are no longer relevant or that were already followed up are excluded from the scope.
  - The follow-up of the implementation of recommendations solely addressed to member states is not part of this task.
- Involvement of all audit chambers
- Stages of the follow-up process:
  - Analysis of the Commission's recommendation database;
  - Documentary review;
  - Obtaining and analysing evidence on the specific actions taken by the auditee;
  - Meetings, video conferences, etc.;
  - Preliminary assessment (level of implementation and timeliness)
  - Sending clearing letters containing the preliminary findings;
  - Analysing auditees replies;
  - Sending final analysis to auditees;
  - Drafting and clearing of the consolidated follow-up review report.
- Results are published in the ECA annual report on performance

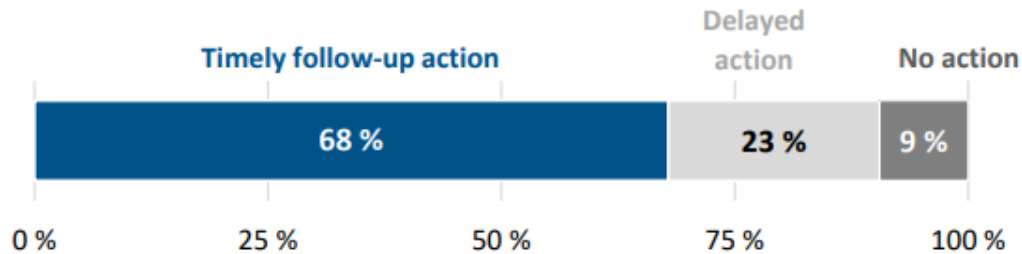
# Results of the follow-up review exercise

In comparison to the previous year, how have our auditees addressed our recommendations?

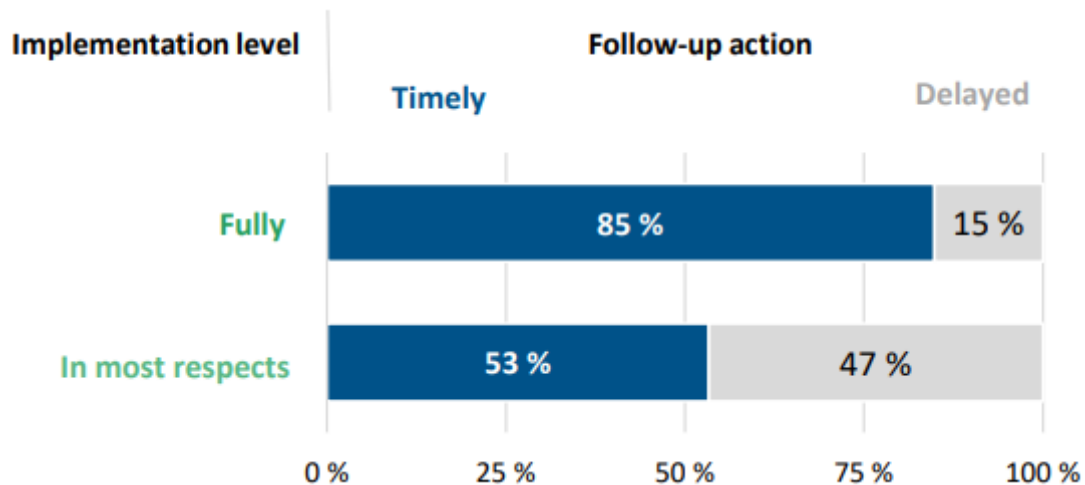


# Results of the follow-up review exercise

How timely have auditees addressed our recommendations?



Results of the 2020/2021 follow-up review exercise (2017 special reports)



# Results of the follow-up review exercise

The level of implementation correlates with auditees' acceptance of audit recommendations

Implementation level	Acceptance level		
	Accepted	Partially accepted	Not accepted
Fully implemented	74 %	84 %	0 %
Implemented in most respects	12 %	4 %	9 %
Implemented in some respects	10 %	0 %	18 %
Not implemented	4 %	12 %	73 %

# Relations with the European Parliament

- The ECA's work is relevant for the 23 standing EP committees and EP delegations
- Committee on Budgetary Control (CONT) = our main partner in the EP
- ARs and SARs presented at public hearings of responsible Commissioners for discharge
- Not all ECA special reports, reviews or opinions are presented to the EP; selection by committee coordinators
- Joint presentations possible
- Annual consultation of the Conference of Committee Chairs for the ECA work programme



# How is the European Parliament considering our reports and recommendations?

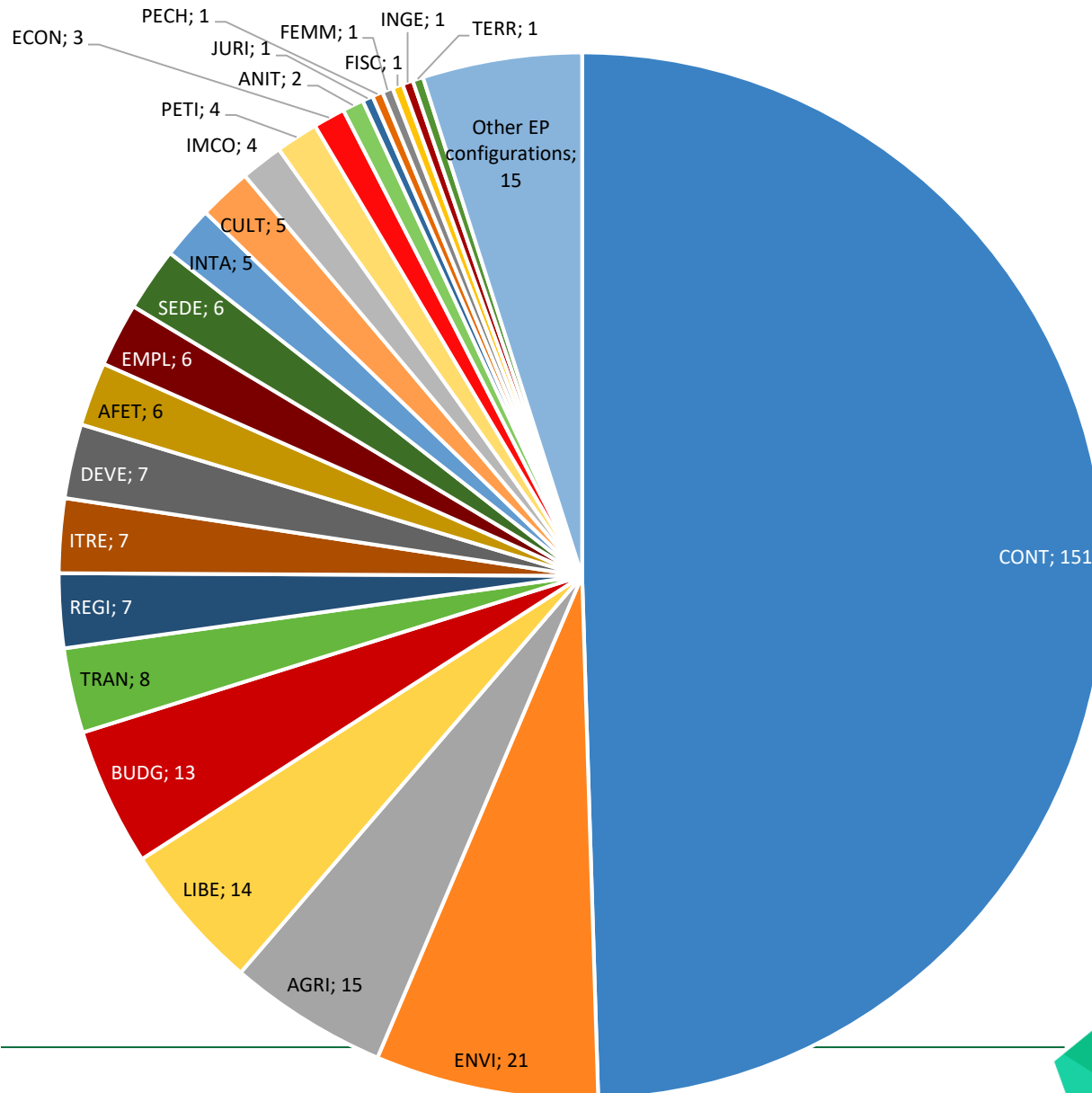
- Two main procedures:
  - Many of our reports are presented and discussed in Parliamentary committees, in particular the Committee on Budgetary Control (CONT)
  - Are reports are a fundamental part of the annual discharge procedure  
= The European Parliament's decision on whether to approve of the implementation of the EU budget for a given year
- Our presentations are opportunities to
  - highlight our reports' key messages, observations and recommendations
  - prompt action
  - improve the stakeholders' understanding of our work
  - support decision-making
  - receive feedback, learn and improve our work
  - foster transparency and trust
  - enhance the ECA's reputation and visibility
- Ultimately, presenting our reports to the EU legislators allows us to **increase the concrete impact of our work, in particular through our recommendations**



# Discussion of ECA reports in Parliamentary committees

Presentations of the ECA special reports, reviews and opinions to the EP, 2017-2021

Total number of presentations: 305



# Presenting our reports to the European Parliament

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## How does it work in practice?

- Presentations are normally given by the ECA reporting Member
- Public meetings with documents available online
- Live video streaming and recording with interpretation in EU languages
- High-level audience: MEPs, COM, Council, management level and expert staff
- Political debates and exchanges of views
- Subsequently, there is a CONT Working Document:
  - It is the Parliament's reaction to the ECA report
  - The Working Document provides an additional basis for the auditee to implement recommendations.
  - It also feeds into the forthcoming discharge procedure

# Examples of reactions in CONT Working Documents relating to individual Special Reports

- “The European Parliament welcomes the Court’s special report, its findings and the Commission’s readiness to implement the recommendations”
- “The European Parliament welcomes the Court’s special report, its findings and recommendations”
- “The European Parliament calls on the Commission to follow the ECA recommendation to...”
- “The European Parliament fully supports the Court's recommendations and calls on the Commission to...”
- “The European Parliament calls on the Commission to report back to the Parliament on their follow-up to this report’s recommendations in 6 months’ time.”

## Example of reaction in the annual discharge decisions

- “The European Parliament takes note of the Court’s follow-up on its recommendations made in its annual report and welcomes the fact that the Commission had implemented three of them in full and one partially”;

# Follow-up and Parliament involvement - Challenges and ideas for further development

- Recommendations made by the ECA to member states are not followed-up. We have no view on any national Parliament involvement
- Each recommendation is followed-up only once, also if it was not implemented
- We have no analysis or study on the impact of the Parliament's involvement
- The discharge procedure considers the follow-up of selected recommendations but does not cover the overall results of the follow-up by the ECA
- There is currently no dedicated Parliamentary discussion on the follow-up of recommendations
- There is currently no reporting and discussion on recommendations that are not implemented
- A typology of recommendations could help focussing follow-up (e.g. importance, coverage: strategy, design, implementation, coverage, etc)