



Court of Audit





Auditing EU Recovery and Resilience Facility and national plans – informal information network of EU SAIs

SAI BELGIUM

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EU RRF and national plans

- The Recovery and Resilience Facility is the key instrument at the heart of NextGenerationEU to help the EU emerge stronger and more resilient from the current crisis.
- The Facility is a temporary recovery instrument. It allows the EU Commission to raise funds to help Member States implement reforms and investments. It makes available €724 billion in loans and grants for that purpose.
- To benefit from support of the Facility, Member States submit their recovery and resilience plans to the EU Commission. Each plan sets out reforms and investments to be implemented by end-2026.
- The Recovery and Resilience Facility is performance based. Fulfilment of agreed milestones and targets towards achieving the reforms and investments in the plans will unlock regular payment.



Audit cooperation among EU SAs

- SAI Belgium, together with SAI Germany and the ECA, took the initiative to create under the EU Contact Committee an informal network in order to exchange among interested SAI's RRF audit related information.
- Participation: auditors, experts and audit managers directly involved in preparing or carrying out relevant assessments, analyses or audit activities.
- Meetings with presentation and discussion +/- every 2 months.
- RRF, audit methodology (real time audit, sampling,...), staff, audit conclusions, etc.



Audits by SAI Belgium

- Audit of the Flemish Resilience Plan:
 - quality of the plan;
 - monitoring system;
 - project management.

<https://www.courtofaudit.be/EN/Publications/Fiche.html?id=749e2947-1c95-4f36-bof8-5785b174e0c3>

- Recurrent audit: evaluation of the quality of reporting (requested by the Flemish Parliament)

<https://www.courtofaudit.be/EN/Publications/Fiche.html?id=620f60ea-ef36-4bd5-8446-97360cc6c58b>



Conclusions

- **Plan**
 - No clear vision and goals, no global governance => effectiveness of plan?
- **Projectmanagement**
 - For many projects: no clear milestones or reaching milestone doesn't mean realisation of project (ex. publishing minutes of a meeting).
 - For many projects: no clear target (ex. renovate x houses => question: renovation =20%, 50%, 100% energy reduction?)
 - **PROBLEM:** milestones and targets are only elements for EU to pay grants. No financial control for payment.



General audit reflections

Can a SAI assess the effectiveness of a RRP as a whole?

- It is feasible to assess the effectiveness of certain projects or clusters of projects.
- Desired global impact on the economy and society: rather to be assessed at macro level by institutions such as central banks, planning offices, statistical institutes etc.
- SAI's comparative advantage in assessing rather at the micro- and meso-levels (organizations, programs, projects, etc.).



Further information

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