

EN

# 2025+ Work Programme



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## FOREWORD



As we stand at the dawn of a new legislative cycle with a new EU Parliament and Commission, we find ourselves at a pivotal moment as we launch our 2025+ Work Programme. This significant transition brings a renewed focus on the strategic priorities and ambitions of EU leadership, that will shape the future direction of the European Union. While we embrace new initiatives aimed at driving progress, the European Court of Auditors (ECA) remains dedicated to tackling the persistent challenges that have arisen in recent years, ensuring that the lessons learned from the past inform our commitment to achieving future objectives.

As we step into this new chapter together, the ECA's role as the European Union's independent external auditor remains constant. We are tasked with ensuring that EU funds are raised and spent in line with relevant regulations and that they achieve their intended outcomes. With increasing EU spending comes greater budgetary risks, as well as challenges in maintaining sound financial management and the effectiveness of public intervention.

Our 2025+ Work Programme has been developed with these considerations in mind. You will find below a list of the **69 special reports and reviews** we intend to publish in 2025 and 2026. Furthermore, we will publish yearly our annual reports which represent the results of our financial and compliance audit work.

In our first strategic area of focus, *The Union's economic competitiveness*, we will explore critical audit tasks related to topics such as the microchip industry, digital payments, suburban passenger transport, and labour market reforms. These areas align closely with the EU's objective to enhance its competitiveness in a rapidly evolving global landscape.

**Security and migration** have become increasingly significant concerns at the EU level in recent years and are addressed in our audit work under the strategic priority area of *Resilience to threats to the Union's security, and respect for the European values of freedom, democracy and rule of law*. Our efforts will focus on areas such as, nuclear safety cooperation, large-scale cyber-attacks, the Union Civil Protection Mechanism, and education in the least developed countries.

While new priorities emerge, **combating climate change** remains a crucial aspiration for the EU, underscored by its ambitious 2030 targets. Our work programme focuses on that within the strategic priority area of *Climate change, the environment, and natural resources*. We plan to publish several reports addressing various aspects of energy, including critical raw materials for the energy transition, modernising EU electricity grids, Innovation Fund for green transition, as well as looking at the EU Chemicals Regulation (REACH) and forest wildfires.

In addition to our focus on specific strategic areas, we will continue to evaluate the **Recovery and Resilience Facility (RRF)**, concentrating on key issues such as business environment reforms, investments in energy efficiency, as well as undertaking a stocktake review of our audit work performed on the facility. Moreover, several audits will address the overarching theme of **combating fraud**, including the EU's anti-fraud strategy and the collaboration between EU bodies fighting fraud.

In the coming years, we look forward to collaborating with EU institutions and bodies, as well as national authorities, to implement this work programme. Our goal is that together we can foster greater public trust while enhancing the management and oversight of EU funds. To achieve this, we will continue to equip ourselves with the necessary tools and skills to effectively navigate the challenges we face in this evolving environment.



Tony Murphy  
President

Strategic priority and planned publication year	Task name	Product type	Objective of the task
<b>The Union's economic competitiveness 2025</b>	Microchip industry	Special report	To assess whether the Commission and member states were on track and successful in supporting a globally competitive microchip industry in the EU.
	EU support for the olive oil sector	Special report	To assess whether olive oil sold in the EU is genuine, safe and traceable.
	Municipal waste management	Special report	To assess whether the instruments used by the Commission and the actions implemented by member states were used to best effect to achieve the EU's objectives on municipal waste.
	RRF digital transformation	Special report	To assess if, through its digital measures, the RRF is contributing effectively to the overall digital transition of the EU.
	Financial instruments in cohesion policy	Special report	To examine the actions taken by the Commission and member states to re-use funding available from financial instruments, during and after each programming period.
	Sustainable commuter mobility around major metropolitan areas	Special report	To assess EU actions to support sustainable transport for commuters in large metropolitan areas.
	Smart specialization strategies	Review	To describe and analyse the development, implementation and monitoring of the smart specialisation concept since 2014.
	Future of cohesion: drawing lessons from the past	Special report	To provide the ECA's view on the future of cohesion policy, based largely on a synthesis of our main audit and review findings in the area.

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	Occupational pensions	Special report	To examine whether EU actions were effective at ensuring the sustainability of the pensions systems by supporting private pensions, encompassing occupational pensions (pillar II) and personal pensions (pillar III).
	Recovery and Resilience Facility (RRF) business environment reforms	Special report	To assess whether the design and implementation of business environment reforms included in the Recovery and Resilience Plans (RRPs) address business needs as identified in the European Semester country-specific recommendations of 2019 and 2020.
	Digital payments	Special report	To examine EU's approach to digital payments focussing on the smooth functioning of the payments market.
	RRF labour market reforms	Special report	To assess whether the design and implementation of the labour market reforms included in the RRPs address the main labour market needs.

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<p style="text-align: center;"><b>The Union's economic competitiveness</b></p> <p style="text-align: center;"><b>2026</b></p>	Young people not in employment, education nor training	Special report	To assess whether Commission and member state action has been successful in targeting and supporting the sustainable employment of young people previously not in employment, education or training.
	RRF public administration	Special report	To assess whether the implementation of public administration reforms included in the RRFs addresses the main needs identified in the European Semester, and where appropriate by other relevant sources.
	Absorption capacity of cohesion policy funds	Special report	To assess whether Commission and member state actions are effective in managing absorption of cohesion policy funds (ERDF, ESF+, CF).
	Cross-border rail for passengers	Special report	To assess whether the Commission took appropriate action to support cross-border passenger rail transport and the achievements of the EU-funded projects.
	Producer organisations in the fruit and vegetables sector	Special report	To assess whether EU support for the producer organisations (POs) in fruit and vegetables sector was effective in strengthening the farmer's position in the value chain and improving the sustainability of food production.
	Horizon 2020	Special report	To assess whether Horizon 2020 achieved its objectives, and the Commission properly evaluated its performance.
	Single market for services	Special report	To assess the effectiveness of Commission enforcement and other EU actions to further strengthen the integration of the single market for services.

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<b>Resilience to threats to the Union's security, and respect for the European values of freedom, democracy and rule of law</b>  <b>2025</b>	Military mobility	Special report	To assess whether the Action Plan on Military Mobility, as a prerequisite for EU strategic autonomy, is on track to facilitate rapid and seamless military movements within and beyond the EU.
	Cohesion's Action for Refugees in Europe (CARE)	Special report	To assess the use of CARE by member states, and the available cohesion policy funds, to address the specific needs of refugees.
	Fighting hunger	Special report	To assess whether the Commission's actions to address food security in third countries were efficient and effective.
	Infringement procedures	Special report	To assess the European Commission's oversight of the application of EU law by member states, in particular how infringement procedures contribute to promoting and enforcing compliance with EU law.
	EU funding to NGOs	Special report	To assess whether the Commission has developed a sound framework to ensure transparent funding of NGOs in selected internal policy areas.
	Cooperation between EU bodies fighting fraud	Special report	To assess the architecture at EU level to combat fraud, covering the working arrangements and coordination between the EPPO, OLAF, EUROJUST and EUROPOL.

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<b>Resilience to threats to the Union's security, and respect for the European values of freedom, democracy and rule of law</b>  <b>2026</b>	Instrument for Nuclear Safety Cooperation	Special report	To assess if the European Instrument for International Nuclear Safety Cooperation promoted effective nuclear safety standards in third countries, in close cooperation with the UN International Atomic Energy Agency (IAEA).
	Union civil protection mechanism	Special report	To assess the economy, efficiency and effectiveness of EU support for emergency and natural disaster response through the Union Civil Protection Mechanism (UCPM).
	Education in least developed countries	Special report	To assess whether the EU has delivered support for education in a specific group of countries, the least developed countries (LDCs), in an efficient, effective, and sustainable way.
	Large-scale cyber-attacks	Special report	To assess whether the Commission, since its initial 2017 blueprint, has established clear and effective arrangements for a coordinated EU response in case of large-scale cybersecurity incidents and crises.
	International organisations	Special report	To assess whether the Commission's pillar assessment methodology has been effective in tackling significant financial risks in the implementation of the EU's development aid through international organisations.
	Anti-fraud strategy	Special report	To assess the effectiveness of the Commission's 2019 anti-fraud strategy (CAFS) at combating fraud affecting EU expenditure.



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<b>Climate change, the environment, and natural resources</b>  <b>2025</b>	Urban pollution	Special report	To assess Commission's and the member states' actions under the EU framework to tackle air and noise pollution in the selected urban areas and to conclude upon their effectiveness.
	Seawater quality	Special report	To assess whether the Commission and member states have designed a coherent framework and whether the policies they implement help tackle sea water pollution originating from vessels in EU waters.
	Modernising EU electricity grids	Review	To outline the state of play and the main trends of the EU electricity grids and related policies, as well as opportunities and challenges in the context of the clean energy transition.
	RRF – REPowerEU	Special report	To assess the approval process for the REPowerEU chapters included in updated RRFs, from the member states' submission of their draft chapters to the Commission's checks and scrutiny until final approval by the Council.
	Forest wildfires	Special report	To assess whether the EU funding for the prevention of, preparedness for, and recovery from forest fires was well managed.

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<b>Climate change, the environment, and natural resources</b>  <b>2026</b>	LIFE programme 2014-2020	Special report	To assess whether the LIFE programme contributed to achieving the EU's environmental policy objectives effectively.
	CAP support for outermost regions (POSEI)	Special report	To assess the effectiveness of support for agriculture in the EU's outermost regions.
	RRF-funded investments in energy efficiency	Special report	To assess whether RRF investments in the area of energy efficiency were effective and whether relevant reforms were conducive to the effectiveness of these investments.
	Knowledge transfer and innovation in the EU agriculture	Special report	To assess whether the EU budget effectively supports knowledge transfer and innovation in farming.
	Critical raw materials for the energy transition	Special report	To assess whether the EU framework, through its policies and financing, is achieving a secure and sustainable supply of critical raw materials for the energy transition.
	Innovation Fund for green transition	Special report	To assess whether the Innovation Fund has effectively and efficiently supported development and deployment of innovation in the Emissions Trading System (ETS) sectors and in the production and storage of renewable energy.
	EU support for the Western Balkan countries: Green agenda and sustainable connectivity	Special report	To assess the efficiency and effectiveness of EU support for the Western Balkan countries in the areas of sustainable transport and clean energy, with a focus on flagship projects.

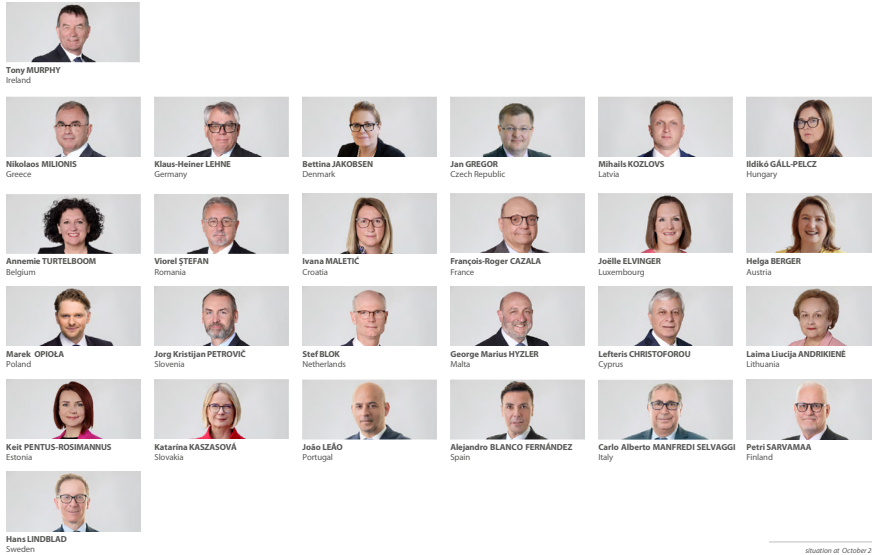
Strategic priority and planned publication year	Task name	Product type	Objective of the task
	Renewable energy communities	Special report	To assess whether energy communities effectively contribute to the clean energy transition and in particular to the 2030 EU renewable energy target.
	The EU Chemicals Regulation (REACH)	Special report	To assess whether the implementation and enforcement of the REACH regulation has effectively contributed to the increased protection of human health and the environment against harmful substances in the EU.
	The EU sustainability reporting	Special report	To assess whether the Commission reports relevant and reliable information on biodiversity actions and on the progress of the EU commitments on biodiversity spending in the period 2021-2027.
	Greener fuel availability in ports	Special report	To assess whether the Commission's actions and the member states use of EU funds for port infrastructure were appropriate to enhance the greening of ports.
	EU protected marine areas	Special report	To evaluate the existing progress of setting up the marine conservation areas, degree of protection achieved, protected areas management practices, and the sound financial management of EU funds.

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<b>The fiscal policies and public finances of the Union</b>  <b>2025</b>	Member states' RRF control systems – procurement and state aid	Special report	To assess whether member states' proposed control systems for procurement and state aid in the RRF are well designed to protect the EU's financial interests.
	Budget flexibility in times of crisis	Special report	To examine the flexibility mechanisms of the EU budget, and assess whether the Commission has appropriately used them to manage the EU budget in the current multiannual financial framework (MFF) when facing multiple crises.
	VAT fraud on imports	Special report	To assess whether the EU effectively protects its financial interests when traders use VAT-related special import procedures.
	RRF – review	Review	To take stock of ECA's audit work performed on the RRF and to flag risks, challenges and opportunities, which could contribute to the assessment of such an instrument and its future use.
	Lessons for the next EU budget: 2028-2034 MFF	Review	To examine the Commission's preparatory documents supporting the 2028-2034 Multiannual Financial Framework (MFF) proposals.
	Financial corrections in cohesion policy funds	Special report	To assess whether the Commission's financial corrections in cohesion policy were designed and applied appropriately to protect the EU budget.
	European Fund for Strategic Investments (EFSI)	Special report	To assess the overall performance of the EFSI in mobilising additional investment and private capital to address market failures and suboptimal investment situations and thereby boost economic growth.
	Member states' RRF control systems – fraud	Special report	To assess whether member states' control systems for managing funds received from the RRF effectively prevent, detect and, where appropriate, correct fraud.

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<b>The fiscal policies and public finances of the Union</b>  <b>2026</b>	Risk based management verifications	Special report	To assess the extent to which risk-based management verifications have the potential to keep the risk of irregular expenditure to an acceptable level, while reducing costs for the managing authorities and beneficiaries.
	Standing with Ukraine	Special report	To assess whether the Commission and member states' procedures effectively support the implementation of the financial and trade sanctions introduced following Russia's invasion of Ukraine.
	RRF transparency and traceability	Special report	To assess whether the Commission has ensured transparency and traceability of RRF funding and whether member states have put in place a well-designed system allowing estimating and tracing the actual costs of measures.
	Illegal traffic in tobacco	Special report	To assess the effectiveness of the Commission and the member states in combatting illegal traffic in tobacco in the EU.
	RRF funding for reforms and multi-country projects	Special report	To assess to what extent the Commission has set up a robust methodology for assessing reforms, implementation of EU policies and multi-country projects in a view of the <i>ex post</i> evaluation of the Facility.
	The ECB's supervisory tools	Special report	To assess whether the ECB has used efficiently its bank supervisory tools to enforce prudential requirements. For this purpose, the audit team will assess whether the ECB's strategies, policies, and procedures are adequate and whether the ECB has applied the tools consistently.

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<b>Other 2025</b>	Aid for Trade	Special report	To assess whether the Commission's approach and interventions through EU Aid for Trade targeting Least Developed Countries were effective.
	Remote management	Special report	To assess whether DG ECHO's system of delivering humanitarian aid through remote management is fit for purpose (it is well set up, actions are well implemented and monitoring and performance reporting framework is effective).
	Pharma strategy	Special report	To assess whether EU-level actions have been effective in ensuring the availability of medicines.
	Commission's information management systems	Special report	To assess the effectiveness and efficiency of the Commission's information management systems for the EU's economic governance and coordination policies and processes.
	NGEU green bonds	Special report	To assess the reliability of reporting on the sustainability of the RRF projects funded by the Next Generation EU (NGEU) green bonds.
	The EU's advisory bodies	Special report	To assess whether the management and quality processes of the Committee of the Regions (CoR) and the European Economic and Social Committee (EESC) enable them to deliver quality and timely opinions.
	Europe's Beating Cancer Plan	Special report	To assess whether the EU's Beating Cancer Plan delivers on its key objectives.

## ABOUT US



We are the EU's external auditor. The ECA comprises one Member from each member state, supported by around 950 staff of all EU nationalities. We are based in Luxembourg, and started work in 1977.

Our **values** are independence, integrity, objectivity, transparency and professionalism.

Our **mission**: Through our independent, professional and impactful audit work, we assess the economy, effectiveness, efficiency, legality and regularity of EU action. This helps to improve the EU's accountability, transparency and financial management, and thus enhances citizens' trust in the EU. We endeavour to respond effectively to current and future challenges facing the EU in a rapidly changing environment.

Our **vision**: We aim to be at the forefront of the public audit profession, and to contribute to a more resilient and sustainable European Union that upholds the democratic values on which it is based.

Our audit reports, reviews 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 national administrations.

Lastly, through our work, we aim 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, the Recovery and Resilience Facility and the European Development Funds, including a statement of assurance;
- specific annual reports setting out our financial audit opinions on each of the EU's agencies and bodies;
- special reports on selected audit topics, published throughout the year, mainly as a result of performance audits;
- reviews: descriptive and informative analyses of areas of EU policy or management;
- opinions, which are used by the European Parliament and the European Council when approving EU laws and other decisions.



## **EUROPEAN COURT OF AUDITORS**

**12, rue Alcide De Gasperi**

**1615 LUXEMBOURG**

**Tel. +352 4398-1**

**Enquiries: <https://eca.europa.eu/en/contact>**

**Website: <https://www.eca.europa.eu>**

**X: @EUauditors**

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EUROPEAN COURT OF AUDITORS  
12, rue Alcide De Gasperi  
1615 Luxembourg  
LUXEMBOURG  
[eca-info@eca.europa.eu](mailto:eca-info@eca.europa.eu)  
[eca.europa.eu](http://eca.europa.eu)



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