

INDICATIVE TIMETABLE OF RECENT AND UPCOMING ECA REPORTS FROM JANUARY 2024 TO SEPTEMBER 2025

Type of Product	Name of the report/ audit task	Publication date	Reporting ECA Member	Audited funds / areas / institutions	Countries covered	Objective of the audit task
Special Report	SR 01/2024 Reducing carbon dioxide emissions from passenger cars	24 January 2024	Pietro Russo	DG CLIMA, DG GROW, DG JRC and EEA	DE - Germany, IT - Italy, NL - Netherlands	To assess whether the implementation of the Cars CO₂ Regulation, supported by the EU Framework for vehicle type approval, has complied with the legal provisions, and contributes effectively to reducing the emissions produced by new passenger cars.
Special Report	SR 02/2024 The coordination role of the European External Action Service	30 January 2024	Marek Opioła	EEAS (European External Action Service)		To assess whether the European External Action Service is well equipped to contribute effectively to the coherence of the Common Foreign and Security Policy (CFSP).
Review	RV 01/2024 EU actions addressing traineeships for young people	6 February 2024	Eva Lindström	Employment and social innovation (EaSI), Erasmus, Erasmus +, European Social Fund (ESF), Youth Employment Initiative	FR - France, IE - Ireland	To assess whether the European Social Fund (ESF) and the Youth Employment Initiative (YEI) were effective in supporting the employment and employability of young people.
Opinion	Opinion 01/2024 concerning the proposal for a Regulation of the EP and of the Council on establishing the Reform and Growth Facility for the Western Balkans	7 February 2024	Laima Liucija Andrikienė			To provide an opinion on the proposal for a Regulation of the European Parliament and of the Council on establishing the Reform and Growth Facility for the Western Balkans.
Special Report	SR 03/2024 The rule of law in the EU	22 February 2024	Annemie Turtelboom	European Regional Development Fund (ERDF), European Social Fund (ESF), Recovery and Resilience Facility (RRF)		To examine whether the new rule of law (RoL) Conditionality Regulation is an effective tool to protect the EU's financial interests in the event of breaches of the rule of law in the area of Cohesion policy funds and the RRF.

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Review	RV 02/2024 The Commission's rule of law reporting	28 February 2024	Laima Liucija Andrikienė	DG JUST and Secretariat- General, DG HOME, DG CNECT		To provide an overview of the Rule of Law Review Cycle, with particular emphasis on the annual Rule of Law report.
Special Report	SR 04/2024 Reaching EU road safety objectives	12 March 2024	Eva Lindström	DG MOVE, DG GROW, DG REGIO, CINEA, Cohesion Fund (CF), Connecting Europe Facility (CEF), European Regional Development Fund (ERDF)	ES - Spain, LT - Lithuania, RO - Romania, SK - Slovakia	To assess whether the Commission has been effective at setting up the EU Safe System approach and supporting member states in achieving the objectives of halving fatalities and serious injuries between 2020 and 2030 and getting both close to zero by 2050.
Special Report	SR 05/2024 EU Transparency Register	17 April 2024	Jorg Kristijan Petrovič	European Commission, European Parliament and Council		To assess whether the EU Transparency Register is an effective tool for ensuring transparency of lobbying activities in the EU policy and decision-making.
Special Report	SR 06/2024 The Facility for Refugees in Turkey	24 April 2024	Bettina Jakobsen	EU Facility for Refugees in Turkey (FRiT), DG NEAR, ECHO	TR - Turkey	To follow up on the recommendations made in SR 27/2018 and assess the results of the development strand under the first tranche of the Facility for Refugees in Turkey.
Activity report	Our activities in 2023	6 May 2024	Tony Murphy	ECA		To give an overview of the ECA's key results and achievements during the year and describe the main developments in its audit environment and its internal organisation.
Special Report	SR 07/2024 The Commission's systems for recovering irregular EU expenditure	7 May 2024	Jorg Kristijan Petrovič	European Commission (DG BUDG, DG AGRI, DG CNCT, DG EMPL, DG INTPA, DG NEAR, DG REGIO and DG RTD)		To assess the Commission's systems to ensure that the EU recovers irregularly spent funds in an effective and timely manner.
Special Report	SR 08/2024 EU Artificial intelligence ambition	29 May 2024	Mihails Kozlovs	DG Connect, DG R&I		To assess whether the Commission was effective in creating a European ecosystem for the development of artificial intelligence.



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Special Report	SR 09/2024 Security of the supply of gas in the EU	24 June 2024	João Leão	DG ENER, DG CLIMA, ACER, CINEA and ENTSOG	DE - Germany, IT - Italy, PL - Poland	To examine the actions taken by the Commission and, where relevant, the member states to strengthen the EU's gas security of supply in the long term and to respond to the current gas crisis in the EU.
Special Report	SR 10/2024 The recognition of professional qualifications in the EU	1 July 2024	Stef Blok	DG GROW	AT - Austria, BE - Belgium, CZ - Czech Republic, LU - Luxembourg	To assess whether the EU system on recognition of professional qualifications for regulated professions effectively support the free movement of workers.
Review	RV 03/2024 An overview of the assurance framework and the key factors contributing to errors in 2014-2020 cohesion spending	8 July 2024	Helga Berger	DG REGIO, DG EMPL, Cohesion Fund, European Regional Development Fund (ERDF), European Social Fund, Fund for European Aid to the Most Deprived (FEAD), Youth Employment Initiative		To present an overview of our audit findings on the regularity of EU spending in Cohesion policy over the 2014-2020 period.
Special Report	SR 11/2024 The EU's industrial policy on renewable hydrogen	17 July 2024	Stef Blok	DG GROW, DG CLIMA, DG MOVE, DG ENER, DG REGIO, DG COMP, Recover Task force (DG ECFIN)	DE - Germany, ES - Spain, NL - Netherlands, PL - Poland	To assess the design of targets/strategic ambitions for hydrogen and progress in the EU in order to achieve EU's industrial policy objectives regarding hydrogen by 2030. As far as MS are concerned, they will be auditee for work related to EU funding.
Special Report	SR 13/2024 Absorption of funds from the Recovery and Resilience Facility	2 September 2024	Ivana Maletić	DG ECFIN, Recover	ES - Spain, IT - Italy, SK - Slovakia, RO - Romania	To provide an early assessment of the extent to which the RRF design is appropriate and its implementation on track to facilitate the timely absorption of the funds destined to contribute effectively to MSs addressing the economic and social consequences of COVID-19.
Special Report	SR 12/2024 The EU's response to the COVID-19 pandemic	4 September 2024	João Leão	DG SANTE, DG HERA, EMA and ECDC		To assess whether ECDC and EMA responded to the COVID-19 pandemic effectively, and whether the Commission supported



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						their actions appropriately and the relevant activities of the Commission.
Special Report	SR 14/2024 Green transition in the RRF	11 September 2024	Joëlle Elvinger	DG ECFIN, RECOVER, RRF	EL - Greece, HR - Croatia, PT - Portugal, SK - Slovakia	To assess whether the design and the implementation of the RRF and the RRPs contribute effectively to the green transition.
Special Report	SR 16/2024 The new own resource based on non-recycled plastic packaging waste	16 September 2024	Lefteris Christoforou	Eurostat, DG Budget and DG Env	IT - Italy, NL - Netherlands, RO - Romania	To assess whether the Commission has set up an appropriate framework for managing the new own resource based on non-recycled plastic packaging waste, including for collecting and verifying Member States' contributions.
Special Report	SR 19/2024 Organic farming in the EU	23 September 2024	Keit Pentus- Rosimannus	DG AGRI; EAFRD	AT - Austria, IT - Italy, PL - Poland, RO - Romania	To assess the design, implementation and monitoring of EU support for organic farming.
Special Report	SR 17/2024 EUTF for Africa	25 September 2024	Bettina Jakobsen	European Union Emergency Trust Fund for Africa, DG INTPA and DG NEAR	ET - Ethiopia, GM - Gambia, LY - Libya, MR - Mauritania, TN - Tunisia	To assess whether projects implemented through the EU Trust Fund for Africa have achieved their intended results with due care of basic human rights.
Special Report	SR 20/2024 Common Agricultural Policy Plans	30 September 2024	Nikolaos Milionis	DG AGRI	ES - Spain, FR - France, IE - Ireland, PL - Poland	To assess whether the 2023-2027 CAP strategic plans provide a sound basis for meeting the policy objective of a greener CAP.
Special Report	SR 18/2024 Health systems in partner countries	2 October 2024	George Marius Hyzler	DG INTPA	BI - Burundi, CD - Democratic Republic of the Congo, ZW - Zimbabwe	To assess the efficiency and effectiveness of EU support for health systems in developing countries, including the Commission's financial and governance contribution to health-related global initiatives.
Opinion	OP 02/2024 European Defence Industry Programme (EDIP)	3 October 2024	Marek Opioła			To provide an opinion on the proposal for a Regulation of the European Parliament and of the Council establishing the European Defence Industry Programme and a framework of



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						measures to ensure the timely availability and supply of defence products
Annual Report	Annual Reports concerning the financial year 2023	10 October 2024	Jan Gregor	General EU Budget		To provide the Statement of Assurance concerning the reliability of the accounts and the legality and regularity of the underlying transactions.
Special Report	SR 15/2024 Climate adaptation in the EU	16 October 2024	Klaus-Heiner Lehne	DG CLIMA, DG AGRI, DG REGIO, DG ENV, DG RTD, EEA; EFRD, CF, EAGF, EAFRD, LIFE, Horizon 2020	AT - Austria, EE - Estonia, FR - France, PL - Poland	To assess the EU's climate adaptation framework and funding and how it addressed the impacts of climate change in the EU.
Special Report	SR 22/2024 Double funding from the EU budget	21 October 2024	Annemie Turtelboom	DG ECFIN, SG RECOVER, DG EMPL, DG REGIO, DG MOVE, DG ENER and CINEA Cohesion Fund (CF), Connecting Europe Facility (CEF), European Regional Development Fund (ERDF), European Social Fund Plus (ESF+), the Recovery and Resilience Facility (RRF)	AT - Austria, CZ - Czech Republic, FR - France, IT - Italy, MT - Malta, PT - Portugal, SK - Slovakia	To assess whether the systems set up by the Commission and the MS to prevent, detect and correct double funding between the RRF on one hand and the cohesion policy funds and the Connecting Europe Facility on the other were well designed and implemented.
Special Report	SR 21/2024 State aid in times of crisis	23 October 2024	George Marius Hyzler	DG COMP; DG GROW	DE - Germany, FR - France, NL - Netherlands, PL - Poland	To assess how effectively the Commission adapted the EU's state aid framework to deal with recent crises and support sustainable recovery, assessed, and monitored crisis-related state aid, and evaluated its impact on competition in the internal market.
Specific Annual Report	Agencies 2023	24 October 2024	François-Roger Cazala	Agencies		To provide the basis for the Court's Statements of Assurance on the reliability of the agencies' accounts and on the legality and regularity of the transactions underlying these accounts.



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Special Report	EU civil service	7 November 2024	Jorg Kristijan Petrovič			To assess whether the EU civil service has an adequate framework to efficiently manage human resources and face challenges such as the persistence of a crisis environment, inflationary pressure, or possible enlargements.
Annual Work Programme	AWP 2025+	12 November 2024	Tony Murphy	Annual Work Programme for the year 2025 and beyond		
Specific Annual Report	Joint Undertakings 2023	13 November 2024	Ildikó Gáll-Pelcz	Joint Undertakings		To provide the basis for the Court's Statements of Assurance on the reliability of the JUs' accounts and on the legality and regularity of the transactions underlying these accounts.
Review	Review of the Annual Management and Performance Report (AMPR)	14 November 2024	Jorg Kristijan Petrovič	Volume I		To examine and report on the following aspects of Volume I of the Commission's 2022 AMPR: (i) the accuracy of quantified performance assertions and; ii) the consistency with ECA reports of key performance related statements made by the Commission
Specific Annual Report	European Schools 2023	15 November 2024	Katarína Kaszasová	European Schools		To provide a report pursuant to the Financial Regulation of the European Schools on the Schools' consolidated annual accounts for the 2023 financial year
Special Report	Digitalisation of healthcare	20 November 2024	Joëlle Elvinger	DG SANTE and DG CONNECT	ES - Spain, MT - Malta, PL - Poland	To examine the effectiveness of the initiatives that the EU – in its supporting role – has put in place to facilitate member states' digitalisation of their national healthcare systems.
Special Report	SR 23/2024 Food labelling in the EU	25 November 2024	Keit Pentus- Rosimannus	DG SANTE, DG JUST, DG ENV, DG AGRI	BE - Belgium, IT - Italy, LT - Lithuania	To assess whether food labelling in the EU helps consumers make informed decisions when purchasing food.
Special Report	Harmful tax competition	28 November 2024	Ildikó Gáll-Pelcz	DG TAXUD	CY - Cyprus, IE - Ireland, LU - Luxembourg, MT -	To provide a comprehensive insight into the design and implementation of the framework employed for combatting harmful tax regimes and corporate tax avoidance.



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					Malta, NL - Netherlands	
Special Report	Integration of migrants in the EU	3 December 2024	Viorel Ştefan	Asylum Migration and Integration Fund (AMIF)	DE - Germany, ES - Spain, FR - France, SE - Sweden	To assess whether projects funded by the Asylum, Migration and Integration Fund were efficient and achieved effective integration of third- country nationals.
Opinion	EFSD plus	18 December 2024	Viorel Ştefan	European Fund for Sustainable Development Plus (EFSD+) and the External Action Guarantee		To provide an opinion on the Commission evaluation of the External Action Guarantee as envisaged in article 42(5) of Regulation (EU) 2021/947 establishing the Neighbourhood, Development and International Cooperation Instrument.
Special Report	Geo-blocking	20 December 2024 (TBC)	lldikó Gáll-Pelcz	DG CNECT, DG GROW, DG JUST	EE - Estonia, EL - Greece, LU - Luxembourg, RO - Romania	To assess the effectiveness of the legislative framework and actions taken by the Commission and Member States in removing barriers to cross-border e-commerce and protecting consumer rights.
Special Report	Urban pollution	Quarter 1, 2025	Klaus-Heiner Lehne	DG ENV, DG REGIO and EEA	EL - Greece, ES - Spain, PL - Poland	To assess the 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.
Special Report	Cohesions Action for Refugees in Europe (CARE)	Quarter 1, 2025	George Marius Hyzler	DG REGIO; DG EMPL; DG HOME European Regional Development Fund (ERDF), European Social Fund (ESF)	BG - Bulgaria, DE - Germany, IT - Italy, PL - Poland	To assess whether member states made an effective use of the available cohesion policy funds and CARE to address the specific needs of persons fleeing Russia's military aggression against Ukraine.
Special Report	Military mobility	Quarter 1, 2025	Marek Opioła	DG MOVE, DG DEFIS, CINEA agency	DE - Germany, EE - Estonia, EL - Greece, LT - Lithuania, NL - Netherlands, PL - Poland, PT - Portugal	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.



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Special Report	Digital Payments	Quarter 1, 2025	Ildikó Gáll-Pelcz	DG FISMA, DG COMP		To examine EU's approach to digital payments focussing on the smooth functioning of the payments market.
Special Report	RRF reforms 1	Quarter 1, 2025	Ivana Maletić	DG ECFIN, DG RECOVER		To assess whether the design and implementation of the labour market reforms included in the Recovery and Resilience Plans address the main labour market needs.
Special Report	Infringement procedures	Quarter 1, 2025	Lefteris Christoforou			To assess the European Commission's oversight of the application of EU law by Member States, in particular how the infringement procedures contribute to promoting and enforcing compliance with EU law.
Review	RRF Review	Quarter 1, 2025	Ivana Maletić	DG RECOVER, DG ECFIN		To take stock of ECA's audit work performed on the Recovery and Resilience Facility (RRF) and to flag risks, challenges and opportunities, which could contribute to the assessment of such an instrument and its future use.
Special Report	Seawater quality	Quarter 1, 2025	Nikolaos Milionis	DG ENV, DG MARE, DG MOVE, DG JRC, EEA, EFCA and EMSA; EMFF, EMFAF, FEAMP, INTERREG, Horizon Europe, Horizon 2020	DE - Germany, FR - France	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.
Review	Modernising EU electricity grids	Quarter 1, 2025	Keit Pentus- Rosimannus	DG ENER	DE - Germany, IT - Italy	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.
Special Report	European Fund for Strategic Investments (EFSI)	Quarter 1, 2025	Lefteris Christoforou			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.
Special Report	Digital transformation	Quarter 1, 2025	Ildikó Gáll-Pelcz	DG RECOVER, DG ECFIN, DG CONNECT		To assess if, through its digital measures, the RRF is contributing effectively to the overall digital transition of the EU.



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Special Report	VAT fraud on imports	Quarter 1, 2025	François-Roger Cazala	DG TAXUD, OLAF, EPPO and Europol	BE - Belgium, FR - France, IE - Ireland, IT - Italy, SI - Slovenia	To assess whether the EU effectively ensures the protection of its financial interests when traders use VAT-related special import procedures.
Special Report	MS RRF control systems	Quarter 1, 2025	Jorg Kristijan Petrovič			To assess whether Member States' control systems for managing funds received from the Recovery and Resilience Facility (RFF) are well designed to protect the EU's financial interests.
Special Report	Microchip Industry	Quarter 1, 2025	Annemie Turtelboom	DG CNECT; DG COMP; DG GROW; DG REGIO; DG RTD, EIB Digital Europe, European Regional Development Fund (ERDF), Horizon Europe, IPCEI 2018, IPCEI 2023, Recovery and Resilience Facility (RRF)	DE - Germany, IT - Italy, NL - Netherlands	To assess whether the Commission and Member States were effective in supporting a globally competitive microchip industry in the EU.
Special Report	Private pensions	Quarter 1, 2025	Mihails Kozlovs	DG FISMA, EIOPA		To examine whether EU actions were effective in ensuring the sustainability of the pensions systems by supporting private pensions, encompassing occupational pensions (pillar II) and personal pensions (pillar III).
Special Report	EU funding to NGOs	Quarter 2, 2025	Laima Liucija Andrikienė			To assess whether the Commission has developed a sound framework to ensure transparent funding of NGOs in selected internal policy areas.
Special Report	RRF reforms 2	Quarter 2, 2025	Ivana Maletić	DG ECFIN, SG RECOVER,DG GROW, DG REFORM	AT - Austria, BG - Bulgaria, CY - Cyprus, ES - Spain	To assess whether the design and implementation of reforms included in the RRPs address business needs as identified in the Semester country-specific recommendations of 2019 and 2020.



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Special Report	Forest wildfires	Quarter 2, 2025	Nikolaos Milionis	DG AGRI, DG ECFIN, DG ENV, DG REGIO and JRC; ESIFs, EUSF and RRF	EL - Greece, ES - Spain, PL - Poland, PT - Portugal	To assess whether the EU funding for the prevention of, preparedness for, and recovery from forest fires was well managed.
Special Report	Remote management	Quarter 2, 2025	Bettina Jakobsen	DG ECHO	SO - Somalia, SY - Syrian Arab Republic, UA - Ukraine	To assess whether DG ECHO's system of delivering humanitarian aid through remote management is fit for purpose (it's well set up, actions are well implemented and monitoring and performance reporting framework is effective)
Review	Future of EU Finances	Quarter 2, 2025	Jan Gregor	General EU Budget		To present our view based on the Commission's reflection paper on EU finances in the process of developing the next MFF
Special Report	Aid for Trade	Quarter 3, 2025	Viorel Ştefan	DG INTPA, DG TRADE	AO - Angola, KH - Cambodia, MW - Malawi, RW - Rwanda	To assess whether the Commission's approach and interventions through EU Aid for Trade targeting Least Developed Countries were effective.
Special Report	Municipal waste management	Quarter 3, 2025	Stef Blok	DG ENV, DG CLIMA, DG REGIO, DG REFORM, DG ECFIN; RECOVER Task Force Cohesion Fund (CF), European Regional Development Fund (ERDF), Recovery and Resilience Facility (RRF), Structural Reform Support Programme 2017-2020 (SRSP), Technical Support Instrument 2021-2027 (TSI)	BE - Belgium, DK - Denmark, EL - Greece, IT - Italy, PL - Poland, PT - Portugal, RO - Romania	To assess whether the Commission and the member states took effective action towards achieving the EUs objectives related to municipal waste.
Special Report	Financial corrections in cohesion policy funds	Quarter 3, 2025	François-Roger Cazala	DG Regio, DG EMPL Cohesion Fund (CF), European Regional Development Fund (ERDF),		To assess whether the Commission's financial corrections in cohesion policy were designed and applied appropriately to protect the EU budget.



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				European Social Fund (ESF), Fund for European Aid to the Most Deprived (FEAD), Youth Employment Initiative		
Special Report	Pharma strategy	Quarter 3, 2025	Klaus-Heiner Lehne	DG SANTE, DG HERA, DG GROW; EMA	DK - Denmark, EL - Greece, FR - France	To assess whether EU-level actions have been effective in ensuring the availability of medicines.
Review	Smart specialization strategies	Quarter 3, 2025	Annemie Turtelboom	DG REGIO, DG RTD European Regional Development Fund (ERDF)	AT - Austria, DE - Germany, ES - Spain, PT - Portugal	To describe and analyse the development, implementation and monitoring of the smart specialisation concept since 2014.
Special Report	Budget flexibility in times of crisis	Quarter 3, 2025	Jorg Kristijan Petrovič	DG BUDG EU budget flexibility instruments: FLEX, SMI, SEAR, BAR, EGF, and the use of unallocated margins below the MFF ceilings	No audit at the level of countries. Our sample of the mobilisation of the flexibility instruments may mention countries benefiting from the funds. Our audit will include all the steps up to the mobilisation decision, but it will not cover the actual use of those additional funds by recipients.	To examine the flexibility mechanisms of the EU budget, and assessing whether the Commission has appropriately used them to manage the EU budget in the current multiannual financial framework (MFF) facing multiple crisis
Special Report	EPPO and OLAF cooperation	Quarter 3, 2025	Jan Gregor			To assess the architecture at EU level to combat fraud, covering the working arrangements and coordination between the EPPO and OLAF.

For any further information, please contact ECA-InstitutionalRelations@eca.europa.eu

Audit Reports and Opinions

The ECA publishes the results of its audit work in a variety of reports – annual reports, specific annual reports and special reports – depending on the type of audit. Other published products include opinions and review-based publications.

Annual reports contain the results of financial and compliance audit work on the European Union budget and European Development Funds. They comprise the annual statements of assurance, and also cover budgetary management and performance aspects.

Specific annual reports present the results of the annual financial audits of EU's agencies, decentralised bodies and joint undertakings.

Special reports present the results of selected performance and compliance audits of specific spending or policy areas, or budgetary or management issues.

Reviews are based on our accumulated knowledge and experience. They cover different EU-related policy and management topics, and their objectives vary. They may provide scene-setting description and analysis based on our published audits, often from a crosscutting perspective. We also use them to present our analysis of areas or issues we have not yet audited, or to establish facts on specific topics or problems.

Opinions provide our views on new or updated laws with a significant impact on EU financial management.

All reports, opinions and reviews are published on the ECA's website in the official EU languages.