



## INDICATIVE TIMETABLE OF PUBLICATION OF REPORTS FROM APRIL 2024 TO MARCH 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 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	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	Recovering EU funds	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	Artificial intelligence	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.
Special Report	Security of the supply of gas in the EU	June 2024	Pietro Russo	DG ENER, DG CLIMA, ACER, CINEA and ENTSG	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	Hydrogen - industrial policy	June 2024	Stef Blok	DG GROW, DG CLIMA, DG MOVE, DG ENER, DG REGIO, DG COMP, Task force (DG ECFIN)	DE - Germany, ES - Spain, NL - The 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.

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
Review	Regularity of Cohesion spending during the 2014-2020 period	June 2024	Helga Berger	DG REGIO, DG EMPL, Cohesion Fund (CF), European Regional Development Fund (ERDF), European Social Fund (ESF), 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	RRF absorption	Quarter 3, 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	COVID & EU agencies	Quarter 3, 2024	Pietro Russo	DG SANTE, DG HERA, EMA and ECDC		To assess the actions taken by the EMA and the ECDC related to COVID-19, including the early preparations for the potential outbreak of an unknown pandemic, and the relevant activities of the Commission.
Special Report	CAP strategic plans	Quarter 3, 2024	Nikolaos Milionis	DG AGRI	ES - Spain, FR - France, IE - Ireland, PL - Poland	To assess whether the new 2023-2027 CAP Strategic Plans are sufficiently developed to meet the EU climate and environmental objectives, thereby paving the way for a greener CAP.
Special Report	Double funding	Quarter 3, 2024	Annemie Turtelboom	Recovery and Resilience Facility, Cohesion policy funds (ERDF, CF, ESF), Connecting Europe Facility	AT - Austria, CZ - Czech Republic, FR - France, IT - Italy, MT - Malta, PT - Portugal, SK - Slovakia	To assess whether the COM and MS have put in place robust management and control systems to avoid double-funding of expenditure financed from the RRF and the cohesion policy programmes / the Connecting Europe Facility.
Special Report	The new own resource based on non-recycled plastic packaging waste	Quarter 3, 2024	Lefteris Christoforou	Eurostat, DG BUDG, DG ENV	RO - Romania, IT - Italy, NL - The Netherlands	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	Climate adaptation	Quarter 3, 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 whether the EU and member states framework on adaptation and funding on climate adaptation address the effects of climate change in the EU effectively.

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	Green transition (in the RRF)	Quarter 3, 2024	Joëlle Elvinger	DG ECFIN, RECOVER, RRF	EL - Greece, HR - Croatia, PT - Portugal, SK - Slovakia	To assess whether the design and implementation of the measures included in national recovery and resilience plans match member states' ambitions to deliver a green transition and their contribution to the relevant EU objectives.
Special Report	Harmful tax competition	Quarter 3, 2024	Ildikó Gáll-Pelcz	DG TAXUD		To provide a comprehensive insight into the design and implementation of the framework employed for fighting harmful tax competition.
Special Report	Organic farming	Quarter 3, 2024	Keit Pentus-Rosimannus	DG AGRI, EAFRD	AT - Austria, IT - Italy, PL - Poland, RO - Romania	To assess EU support for organic farming in terms of its contribution to the EU's climate and environmental objectives.
Special Report	Digital Payments	Quarter 3, 2024	Ildikó Gáll-Pelcz	DG FISMA, DG COMP		To investigate if the framework for digital payments and the related actions of EU bodies contribute to security and efficiency of such payments.
Special Report	Digital transformation	Quarter 3, 2024	Ildikó Gáll-Pelcz	DG RECOVER, DG ECFIN, DG CONNECT	IT - Italy, FR - France, RO - Romania, DK - Denmark, LU - Luxembourg	To assess whether the implementation of the digital investments and reforms included in the NRRPs were made in accordance with NRRPs and effectively contributed to the EU's digital strategy and the digital transformation.
Special Report	Recognition of professional qualifications within the EU	Quarter 3, 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.
Special Report	EUTF for Africa	Quarter 3, 2024	Hannu Takkula	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 while respecting basic human rights.
Special Report	Health systems in partner countries	Quarter 3, 2024	Hannu Takkula	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.
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	Food labelling	Quarter 4, 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 provides a basis for consumers to make informed decisions when purchasing their food.

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
Specific Annual Report	Agencies 2023	Quarter 4, 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.
Special Report	Cohesions Action for Refugees in Europe (CARE)	Quarter 4, 2024	George Marius Hyzler	DG REGIO, DG EMPL, DG HOME, Asylum Migration and Integration Fund (AMIF), European Regional Development Fund (ERDF), European Social Fund (ESF), Fund for European Aid to the Most Deprived (FEAD)	BG - Bulgaria, DE - Germany, IT - Italy, PL - Poland	To examine whether Member States have deployed EU CARE/FAST cohesion policy funds effectively, efficiently and economically to support refugees fleeing from Russia's invasion of Ukraine.
Special Report	State aid in times of crisis	Quarter 4, 2024	George Marius Hyzler	DG REGIO, DG COMP, DG JRC, DG ECFIN, DG GROW	DE - Germany, FR - France, NL - The Netherlands, PL - Poland	To assess how the COM adjusted EU state aid rules to ensure their effective application following COVID-19 and the invasion of Ukraine, and to examine how Member States applied these rules.
Special Report	Seawater quality	Quarter 4, 2024	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.
Special Report	Digitalisation of healthcare	Quarter 4, 2024	Joëlle Elvinger	DG SANTE, DG CONNECT	ES - Spain, MT - Malta, PL - Poland	To examine the effectiveness of the initiatives that the EU – in its supporting role – and member states have put in place to facilitate the digitalisation of national healthcare systems.
Review	Review of Annual Management and Performance Report (AMPR)	Quarter 4, 2024	Jorg Kristijan Petrovič	Volume I of the Commission's 2023 AMPR report		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	Joint Undertakings 2023	Quarter 4, 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.
Special Report	Urban pollution	Quarter 4, 2024	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.

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	MS RRF control systems	Quarter 4, 2024	Jorg Kristijan Petrovič	Recovery and Resilience Facility (RRF)	HR - Croatia, IT - Italy, ES - Spain, FR – France, CZ - Czech Republic	To assess whether Member States' control systems for managing funds received from the Recovery and Resilience Facility (RRF) are well designed to protect the EU's financial interests.
Specific Annual Report	European Schools 2023	Quarter 4, 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	Integration of migrants in the EU	Quarter 4, 2024	Viorel Ștefan	Asylum Migration and Integration Fund (AMIF)		To assess whether projects funded by the Asylum, Migration and Integration Fund were efficient and achieved effective integration of third-country nationals.
Special Report	EU civil service	Quarter 4, 2024	Jorg Kristijan Petrovič	EP (SG office), Council (ORG), COM (DG HR), Court of Justice (Budget and finance, HR)		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.
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	RRF reforms 1	Quarter 1, 2025	Ivana Maletić	DG EMPL, DG REFORM, DG ECFIN	BE - Belgium, EL - Greece, ES - Spain, PL - Poland	To assess whether the implementation of reforms in a specific area included in the RRFs promote resilience and convergence.
Special Report	VAT fraud on imports	Quarter 1, 2025	François-Roger Cazala	DG TAXUD, DG BUDG and OLAF	BE - Belgium, IT - Italy, IE - Ireland, FR - France, 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	Geo-blocking	Quarter 1, 2025	Ildikó Gáll-Pelcz	DG CNECT, DG GROW, DG JUST	EL - Greece, LU - Luxembourg, RO - Romania, EE - Estonia	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	Military mobility	Quarter 1, 2025	Marek Opiola	DG MOVE, DG DEFIS, CINEA agency		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.



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	Microchip Industry	Quarter 1, 2025	Annemie Turtelboom	Horizon 2020, ERDF, ESF, EFSI, Horizon Europe, Digital Europe Programme, Important Projects of Common European Interest (IPCEI) state aid, IPCEI FOAK ad-hoc, ad-hoc state aid, Chips Fund, Invest EU	IT - Italy, DE - Germany, NL - The Netherlands, BE - Belgium	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	Infringement procedures	Quarter 1, 2025	Lefteris Christoforou	DG BUDG, SG, Legal Service		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.
Special Report	European Fund for Strategic Investments (EFSI)	Quarter 1, 2025	Lefteris Christoforou	EFSI European Commission, EIB group		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.
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	RRF reforms 2	Quarter 1, 2025	Ivana Maletić	DG ECFIN, SG RECOVER, DG GROW, DG REFORM	AT - Austria, BG - Bulgaria, CY - Cyprus, ES - Spain	To assess whether the implementation of reforms in a specific area included in the RRFs promote resilience and convergence.

For any further information, please contact [ECA-InstitutionalRelations@eca.europa.eu](mailto: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.