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# 2023+ Work Programme



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## FOREWORD



In 2022, the European Union and its Member States, while still being confronted with the effects of the global pandemic and rapid climate change, are facing another crisis: a massive energy, security and migration crisis, caused by Russia's war of aggression against Ukraine. All these events have a considerable impact on the lives of the citizens of the European Union, its economic standing and global relations.

Our role as the European Union's independent external auditor is to check that the European Union's funds are raised and spent in

accordance with the relevant regulations and rules and that they achieve the intended results. This also applies to all new measures undertaken to help overcome the adverse effects of the current multiple crises. Our 2023+ work programme has been drawn up with these challenges in mind. You will find below a list of 82 special reports and reviews we intend to publish, mainly in 2023 and 2024.

The **energy crisis** has hit the economies of the Member States and their companies and citizens particularly hard. In addition, the EU aims to be at the forefront of the fight against global climate change. Under the strategic priority area '**Climate change, the environment and natural resources**', we plan to carry out 21 audits covering a wide array of topics, among them energy security, pollution, climate-related actions and sustainable food production.

**Security and migration** are also covered by our audit work. Under the strategic priority area '**Resilience to threats to the Union's security, and respect for the European values of freedom, democracy and the rule of law**', we have 14 tasks in areas such as the European External Action Service (EEAS) contribution to the Common Foreign and Security Policy (CFSP), military mobility and aid for refugees.

The **NextGenerationEU (NGEU)** initiative, which provides for significant amounts to be spent in a short period to help repair the economic and social damage brought about by the coronavirus pandemic, remains high on our agenda. In the next two years, we plan to publish 12 audit reports examining the NGEU, mainly covering the **Recovery and Resilience Facility (RRF)**. Three audits are dedicated to another important horizontal area, that of combating fraud. In addition, we also cover many other areas defined in the ECA's strategy for 2021-2025.

As the newly elected ECA President, I would like to underline that through our independent, objective and professional audit work we aim to continue contributing to the sound and effective use of EU funds. This work programme will support us in this challenging task.



Tony Murphy  
President

Strategic priority and planned publication year	Task name	Product type	Task objective
<p><b>Horizontal area: the NGEU</b></p> <p><b>2023</b></p>	Coronavirus Response Investment Initiatives (CRII, CRII Plus) and REACT-EU	Special report	To examine whether the Commission effectively adapted the 2014-2020 cohesion policy through the Coronavirus Response Investment Initiatives and REACT-EU and rapidly mobilised European Structural and Investment Funds (ESIF) to respond to the COVID-19 pandemic.
	Commission RRF control system design	Special report	To assess whether the Commission's control system has the potential to ensure the regularity of RRF payments and the protection of the EU financial interests.
	Debt management at the Commission	Special report	To assess whether the Commission developed effective systems to manage debt raised to finance the NGEU.
	RRF performance	Special report	To assess whether the Recovery and Resilience Facility monitoring framework is appropriate for measuring performance.
	RRF absorption	Special report	To assess one of the key objectives of the RRF – speed – by examining the extent to which RRF financing was actually front-loaded. The audit will assess the level of absorption into reforms and investments by Member States (MS).
	Double funding	Special report	To assess whether the Commission and Member States put in place robust management and control systems to avoid double funding of expenditure financed from the RRF and the cohesion policy programmes.

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<b>Horizontal area: the NGEU</b>  <b>2024</b>	RRF digital transformation	Special report	To assess whether the implementation of the digital investments and reforms included in the National Recovery and Resilience Plans (NRRPs) effectively contributed to the EU's digital strategy and the digital transformation.
	MS RRF control systems	Special report	To assess whether Member States' proposed control systems for managing funds received from the Recovery and Resilience Facility are well designed for protecting the EU's financial interests.
	The new own resource based on non-recycled plastic packaging waste	Special report	To assess whether the Commission 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.
	RRF reforms 1	Special report	To assess whether the implementation of reforms in a specific area included in the RRFs promotes resilience and convergence.
	Green tagging in the NGEU	Special report	To assess the NextGenerationEU's RRF instrument in terms of its alignment with and contribution to the European Green Deal objectives on climate action.
	RRF reforms 2	Special report	To assess whether the implementation of reforms in a specific area included in the RRFs promotes resilience and convergence.

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<b>Horizontal area: Combating fraud</b>  <b>2023</b>	Conflict of interest	Special report	To examine whether the Commission and the Member States put in place effective policies and procedures to address the conflict of interest issues in Common Agricultural Policy (CAP) and cohesion payments.
<b>Horizontal area: Combating fraud</b>  <b>2024</b>	Anti-fraud strategy	Special report	To assess the effectiveness of the 2019 Commission anti-fraud strategy (CAFS) in combating fraud affecting EU expenditure.
	VAT fraud on imports	Special report	To assess whether the EU effectively ensures the protection of its financial interests when traders use VAT-related special import procedures.

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<b>The Union's economic competitiveness</b>  <b>2023</b>	Energy Union	Special report	To examine ACER's oversight of the consistent and effective implementation of electricity market rules and the surveillance on market abuse and transparency (REMIT), in the area of the Internal Energy Market.
	Digitalisation of schools	Special report	To assess the effectiveness of EU support for the digitalisation of schools.
	Authorised Economic Operators	Special report	To assess whether the EU AEO programme successfully supported legitimate trade and supply chain security.
	Becoming the world's second biggest battery producer by 2024	Special report	To assess the adequacy of the tools chosen by the Commission to intervene in the battery value chain, their degree of implementation to date and, where measurable, their impact.
<b>The Union's economic competitiveness</b>  <b>2024</b>	Hydrogen transport	Special report	To assess the effectiveness of the Commission's strategy in promoting the EU's hydrogen infrastructure for transport, and the efficiency of EU co-funding in supporting the development and timely provision of hydrogen infrastructure for transport in the Member States.
	Artificial intelligence	Special report	To analyse whether EU investments in the area of AI (mainly through H2020) are exploited within EU, in particular by the EU industry.
	Digital payments	Special report	To investigate whether the framework for digital payments and the related actions of EU bodies contribute to the security and efficiency of such payments. The audit will focus on EU-level objectives such as facilitating cross-border provision of services, promoting competition, preventing financial crime, facilitating consumer protection, and ensuring financial stability.
	Recognition of professional qualifications within the EU	Special report	To assess whether barriers remain to the mutual recognition of professional qualifications and academic diplomas of workers within the EU's internal market.

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	State aid in times of crisis	Special report	To assess how the Commission adjusted state aid rules in relation to RRF and cohesion funding to ensure the effective application of EU state aid rules addressing distortive economic effects on EU businesses following COVID-19 and the invasion of Ukraine, and to examine how Member States applied these rules, including the temporary exceptions.
	Youth support	Special report	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.
	Geo-blocking	Special report	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.
	Private pensions	Special report	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).



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<b>Resilience to threats to the Union's security, and respect for the European values of freedom, democracy and the rule of law</b>  <b>2023</b>	Food supply chain during COVID-19	Special report	To assess whether the Commission and Member States responded properly to the COVID-19 pandemic to maintain food security across the EU.
	Programming of development aid	Special report	To assess whether the EU allocated its development aid for 2021-2027 according to a well-defined strategy and whether it produced quality support programmes.
	Preparatory Action on Defence Research (PADR)	Special report	To assess whether the PADR was effective in testing mechanisms to fund and stimulate cooperation among research and technology stakeholders in EU Member States.
	Spotlight Initiative	Special report	To assess whether the EU contributions to the joint EU-UN Spotlight Initiative constitute an efficient way of addressing violence against women and girls (VAWG) worldwide.
	European External Action Service	Special report	To assess whether the EEAS is well equipped to effectively contribute to the coherence of the Common Foreign and Security Policy (CFSP).
	Equality for people with disabilities	Special report	To examine whether the EU Disability Strategy and EU funding contributed to addressing the needs of people with disabilities.

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<b>Resilience to threats to the Union's security, and respect for the European values of freedom, democracy and the rule of law</b>  <b>2024</b>	Addressing root causes of migration in Africa	Special report	To assess whether projects implemented through the EU Emergency Trust Fund for Africa achieved their intended results while respecting basic human rights.
	Facility for Refugees in Turkey	Special report	To follow up on the SR 27/2018 recommendations and to assess the results of the development strand under the first tranche of the Facility for Refugees in Turkey (FRiT).
	Citizens, Equality, Rights and Value programme	Special report	To assess whether the Commission effectively checks that EU funds allocated under the Citizens, Equality, Rights and Values programme serve their purpose of promoting EU values.
	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.
	Rule of law in the EU	Special report	To examine whether the new rule of law (RoL) conditionality is an effective tool for protecting the EU's financial interests in the event of breaches of the rule of law in the area of cohesion.
	Cohesion's Action for Refugees in Europe (CARE)	Special report	To examine whether Member States deployed EU CARE/FAST cohesion policy funds effectively, efficiently and economically to support refugees fleeing from Russia's invasion of Ukraine.
	Integration of migrants in the EU	Special report	To assess whether projects funded by the Asylum, Migration and Integration Fund were efficient and achieved effective integration of third-country nationals.
	Rule of law reporting	Review	To provide an overview of the Rule of Law Review Cycle, with particular emphasis on the annual Rule of Law report.

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Climate change, the environment and natural resources  2023	Climate change and development aid	Special report	To assess the effectiveness of the Global Climate Change Alliance Plus (GCCA+), the main EU external action initiative for tackling climate change, in helping the most vulnerable countries to mitigate risks and adapt to changes.
	Soil protection and manure management	Special report	To assess whether the CAP and the relevant provisions of the Nitrates Directive enable the EU to achieve sustainable soil management and prevent excessive concentrations from liquid manure.
	Hazardous waste	Review	To present the state of play of the generation, re-use, recycling and labelling of hazardous waste, both within the EU and for shipment to third countries.
	Intermodal freight transport	Special report	To assess whether the EU's regulatory and financial support for intermodal freight transport has been effective so far.
	Climate targets	Special report	To take stock of the extent to which 2020 climate and energy targets were achieved and to assess whether the EU's climate and energy governance framework provides a robust basis for achieving the 2030 targets.
	Animal transport	Review	To review the movement of live animals between Member States and to third countries, and to analyse the main reasons for animal transportation.
	Circular economy	Special report	To examine the effectiveness of European Regional Development Fund support for the design and production phases of the circular economy.

Strategic priority and planned publication year	Task name	Product type	Task objective
	Blue energy and the Integrated Maritime Policy	Special report	To assess the development of offshore renewable energy in the context of maritime spatial planning and the protection of the marine environment.
	Smart cities	Special report	To assess whether the Lighthouse projects effectively contributed to making EU cities smarter.
	Aquaculture	Special report	To examine whether the Commission and Member States set the right conditions to support the sustainable growth of the aquaculture sector, whether they achieved their objectives and whether the MS ensured efficient use of EU funds.
	Biofuels	Special report	To assess EU support for the deployment of sustainable biofuels, in terms of both exploiting sustainable sources and making a significant difference in uptake.

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<b>Climate change, the environment and natural resources</b>  <b>2024+</b>	CO <sub>2</sub> from cars	Special report	To assess the reliability of car emissions reporting and whether it allows the correct and timely collection of related fines; the impact of the flexibility offered to manufacturers; and the gap between laboratory-tested and real-world emissions thanks to big data.
	Security of energy supply in the Union	Special report	To assess whether the EU, through its support for and investments in infrastructure, wholesale markets and development plans, is achieving security of electricity and gas supplies in line with climate objectives for 2030 and 2050.
	CAP strategic plans	Special report	To assess whether the design and content of the Member States' approved Strategic Plans match the policy objective of a greener CAP.
	Seawater quality	Special report	To assess the coherence and effectiveness of EU actions to reduce marine pollution, and to examine whether the EU is building on successful experiences to reach its 2030 target towards zero pollution in EU seaways.
	Climate adaptation	Special report	To assess the implementation of the EU Adaptation Strategy and to examine whether the mainstreaming of funding for adaptation in the EU budget took into account the current effects of climate change and/or predicted future impacts.
	Organic farming	Special report	To assess EU support for organic farming in terms of its contribution to the EU's climate and environmental objectives.
	Urban pollution	Special report	To assess the effectiveness of EU rules and EU-funded projects in fighting air, noise and light pollution in urban areas.

Strategic priority and planned publication year	Task name	Product type	Task objective
	Gas infrastructure	Special report	To assess whether EU-funded investments in infrastructure for transporting and storing gas through cohesion policy/ the Connecting Europe Facility/ the RRF are making an effective contribution to the EU's energy security in relation to gas supplies.
	Smart grids and meters	Special report	To assess whether the EU is contributing effectively to the deployment of smart grids and meters, which are a key enabler for reaching the EU's 2030 and 2050 climate and energy targets.
	Planning of energy resources	Special report	To assess whether the Commission put in place adequate monitoring systems to ensure that Member States' planning of energy resources is effective and compliant with the EU energy security framework and whether it effectively coordinated the Energy Union's objective of diversifying gas supplies and stockpiling reserves.

Strategic priority and planned publication year	Task name	Product type	Task objective
<b>The fiscal policies and public finances of the Union</b>  <b>2023</b>	EU banking supervision	Special report	To provide assurance on the operational efficiency of the management of the European Central Bank's supervision of significant credit institutions.
	Economic governance	Review	To take stock of our previous audit work and identify potential changes to economic governance in light of the new realities and consequences resulting from the pandemic and the war in Ukraine. The review will flag risks, challenges and opportunities for the future of EU economic coordination in the context of the ongoing discussion about its reform, which is very likely to materialise in the course of 2023.
	2021+ Budget Galaxy	Special report	To assess the current design of the EU's financial architecture, including the changes brought about by the 2021-2027 Multiannual Financial Framework (MFF) and the NGEU.
	Foreign direct investment	Special report	To provide an initial insight into the effectiveness of the implementation of Regulation (EU) 2019/452 on foreign direct investment (FDI) screening mechanisms.
	Recovering EU funds	Special report	To assess the Commission's systems to ensure that the EU recovers irregularly spent funds in an effective and timely manner.
<b>The fiscal policies and public finances of the Union</b>  <b>2024</b>	Harmful tax competition in the EU	Special report	To assess the design, implementation and effectiveness of the policy and regulatory measures taken by the Commission in order to fight tax fraud, tax evasion and tax avoidance in the EU.
	European Fund for Strategic Investments	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.

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<b>Other</b>  <b>2023</b>	Digitalisation of EU fund management	Review	To analyse the state of digitalisation of the management and control of EU funds, the risks and challenges associated with it, and the implications for audit.
	Wine sector	Special report	To examine whether the EU framework for restructuring and converting vineyards improved the competitiveness and sustainability of wine growers.
	Lobbying lawmakers	Special report	To assess whether the EU Transparency Register is an effective tool for ensuring the transparency of lobbying activities in EU policy and decision-making.
	Public procurement	Special report	To assess whether the Commission and MS have effectively identified and addressed obstacles to transparent and competitive public procurement in the internal market.
	Regularity of cohesion spending	Review	To present an overview of our audit findings on the regularity of EU spending in cohesion policy over the 2014-2020 period.
<b>Other</b>  <b>2024+</b>	COVID and EU agencies	Special report	To assess how the European Medicines Agency (EMA) and European Centre for Disease Prevention and Control (ECDC) responded to the challenge of the COVID-19 pandemic and whether this response was fit for purpose. This notably includes their ability to adapt their working practice in a timely and effective manner.
	Consumer confidence in food products	Special report	To assess the effectiveness of EU action to help ensure that food product labelling is consistent with the contents and not misleading. The audit will also assess whether current legislation provides the information required by today's consumers.



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	Road safety	Special report	To assess the EU's actions to reach the EU objective of reducing road deaths to almost zero by 2050 ("Vision Zero").
	Digitalisation of healthcare	Special report	To examine the preparatory actions and programmes for the Digital Health initiative and the eHealth Data Space. The audit will assess the results achieved so far and the complementarity between Recovery and Resilience Facility planned expenditure and Multiannual Financial Framework spending.
	Remote management	Special report	To assess whether DG ECHO's delivery of humanitarian aid through "remote management" is well justified, effective and efficient.
	Infringement procedures	Special report	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.
	Health systems in partner countries	Special report	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.
	Administrative performance of EU institutions	Review	To review the existing administrative performance frameworks in the EU institutions, and in particular to assess the comprehensiveness of their coverage.

## ABOUT US



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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, started our work in 1977 and have been an EU institution since 1993.

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 consequently to enhance 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:

- an annual report, including the statement of assurance and chapters on specific MFF areas, the RRF and performance issues;
- 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, which are descriptive and informative analyses of areas of EU policy or management;
- opinions, which are used by the European Parliament and the Council when approving EU laws and other decisions.

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