

## INDICATIVE TIMETABLE OF RECENT AND UPCOMING ECA REPORTS FROM JANUARY 2024 TO JUNE 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	<a href="#">SR 01/2024 Reducing carbon dioxide emissions from passenger cars</a>	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 CO <sub>2</sub> 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	<a href="#">SR 02/2024 The coordination role of the European External Action Service</a>	30 January 2024	Marek Opiola	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	<a href="#">RV 01/2024 EU actions addressing traineeships for young people</a>	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	<a href="#">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</a>	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	<a href="#">SR 03/2024 The rule of law in the EU</a>	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	<a href="#">RV 02/2024 The Commission's rule of law reporting</a>	28 February 2024	Laima Liucija Andrikiene	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	<a href="#">SR 04/2024 Reaching EU road safety objectives</a>	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	<a href="#">SR 05/2024 EU Transparency Register</a>	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	<a href="#">SR 06/2024 The Facility for Refugees in Turkey</a>	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	<a href="#">Our activities in 2023</a>	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	<a href="#">SR 07/2024 The Commission's systems for recovering irregular EU expenditure</a>	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	<a href="#">SR 08/2024 EU Artificial intelligence ambition</a>	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	<a href="#">SR 09/2024 Security of the supply of gas in the EU</a>	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	<a href="#">SR 10/2024 The recognition of professional qualifications in the EU</a>	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	<a href="#">RV 03/2024 An overview of the assurance framework and the key factors contributing to errors in 2014-2020 cohesion spending</a>	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	<a href="#">SR 11/2024 The EU's industrial policy on renewable hydrogen</a>	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	<a href="#">SR 13/2024 Absorption of funds from the Recovery and Resilience Facility</a>	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	<a href="#">SR 12/2024 The EU's response to the COVID-19 pandemic</a>	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 their actions appropriately and the relevant activities of the Commission.

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Special Report	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 RRFs contribute effectively to the green transition.
Special Report	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	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	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	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	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.
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	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.

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Special Report	Double funding from the EU budget	21 October 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	State aid in times of crisis	24 October 2024 (TBC)	George Marius Hyzler	DG COMP; DG GROW	DE - Germany, FR - France, NL - 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.
Specific Annual Report	Agencies 2023	24 October 2024 (TBC)	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.
Opinion	European Defence Industry Programme (EDIP)	October 2024	Marek Opiola			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 measures to ensure the timely availability and supply of defence products.
Special Report	Food labelling in the EU	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 helps consumers make informed decisions when purchasing food.
Special Report	Harmful tax competition	Quarter 4, 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	Digitalisation of healthcare	Quarter 4, 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 – and member states have put in place to facilitate the digitalisation of national healthcare systems.
Opinion	European Fund for Sustainable Development Plus (EFSD+)	Quarter 4, 2024	Viorel Ștefan	European Fund for Sustainable Development		To provide an opinion on the Commission evaluation of the External Action Guarantee as envisaged in article 42(5) of

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				Plus (EFSD+) and the External Action Guarantee		Regulation (EU) 2021/947 establishing the Neighbourhood, Development and International Cooperation Instrument.
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	15 November 2024 (TBC)	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.
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)	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.
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.
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.
Special Report	Digital transformation	Quarter 1, 2025	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.

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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.
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	MS RRF control systems	Quarter 1, 2025	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.
Special Report	Military mobility	Quarter 1, 2025	Marek Opiola	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.
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	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.

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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 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	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	Digital Payments	Quarter 1, 2025	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.
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	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.
Special Report	Microchip Industry	Quarter 1, 2025	Annemie Turtelboom	DG CNECT, DG COMP, DG GROW, DG REGIO, DG RTD, EIB, Digital Europe, ERDF, Horizon Europe, Important Projects of Common European Interest (IPCEI) 2018, IPCEI 2023, 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.



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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 implementation of reforms in a specific area included in the RRP's promote resilience and convergence.
Special Report	EU funding to NGOs	Quarter 2, 2025	Laima Liucija Andrikiėnė	Internal policies, European Commission, implementing partners for Erasmus+ and European Solidarity Corps, ESF+ and AMIF managing authorities	DE – Germany, ES – Spain, SE - Sweden	To assess whether the Commission has developed a sound framework to ensure transparent funding of NGOs in selected internal policy areas.
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	Municipal waste management	Quarter 2, 2025	Stef Blok	DG ENV, DG CLIMA, DG REGIO, DG REFORM, DG ECFIN, RECOVER Task Force, Cohesion Fund, ERDF, RRF, Structural Reform Support Programme 2017-2020 (SRSP), Technical Support Instrument 2021-2027 (TSI)	EL - Greece, IT - Italy, PL - Poland, PT - Portugal, RO - Romania	To assess the effectiveness of action towards achieving the EU's objectives related to municipal waste, both at Commission and member state level.
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).
Special Report	Aid for Trade	Quarter 2, 2025	Viorel Ștefan	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.

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

## Audit Reports and Opinions

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**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.