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European Court of Auditors

Our activities in 2025



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European Court of Auditors

Who we are

- We are the European Union's external auditor.
- We were established by the 1975 Treaty of Brussels and started work in October 1977.
- We became an EU institution in 1993 under the Maastricht Treaty.
- We operate as a collegiate body of 27 Members, one from each EU member state, who are appointed by the Council after consultation with the European Parliament.
- We currently have a workforce of around 970 members of staff of all EU nationalities.

What we do

- We make sure that the EU keeps proper accounts and correctly applies its financial rules, and that EU policies and programmes achieve their intended objectives and deliver value for money.
- We contribute to improving the EU's financial management and promote accountability and transparency.
- We warn of risks, provide assurance, draw attention to successes and shortcomings, and offer guidance to EU policymakers and legislators.
- We present our observations and recommendations to the European Parliament, the Council and national governments and parliaments.

President's foreword



Dear reader,

“Reinforcing trust through audit” is the cornerstone of our 2026-2030 strategy and will anchor our priorities and activities in the years ahead. As geopolitical tensions rise and uncertainty grows, independent, evidence-based institutions must provide reliable insight to citizens and decision-makers. We remain committed to delivering impartial assurance whether EU resources are managed effectively and transparently. However, in order to do so, our publications must be timely, relevant and clearly targeted to inform our stakeholders.

2025 marked the fiftieth anniversary of the establishment of the European Court of Auditors (ECA). Across 5 decades, financial and compliance audits have remained the core of our mandate and continue to be represented by our annual reports, which set out our findings on the EU budget, including the Recovery and Resilience Facility. We again published dedicated annual reports on the audit of EU agencies, joint undertakings and European Schools. Together these reports also play an important role in the discharge process.

In 2025 we published 26 special reports covering a wide range of topics, including the European microchip industry, EU funding of NGOs and supplementary pensions. Further work addressed issues such as forest wildfire prevention, military mobility and critical medicine shortages. In line with our strategy, we target audits where we can add most value while addressing the everyday challenges facing the Union and its citizens.

Our publications are grounded in evidence. In 2025 our teams conducted extensive on-the-spot work, spending 4 368 days in the field. While we increasingly use remote auditing and electronic evidence-gathering, on-the-spot checks at member state and beneficiary level remain essential. They allow us to examine original records, observe implementation first-hand and obtain verifiable evidence that underpins our findings and conclusions. These audit visits are supported by a range of ECA services, including translation and communications.

Much of our recent work has focused on preparations for the EU's next long-term budget (2028-2034). The Commission has put forward legislative proposals for new financial rules and instruments, on which the ECA is required to deliver formal opinions. In that capacity we have provided independent, expert and evidence-based assessments on the draft regulations highlighting key issues and risks.

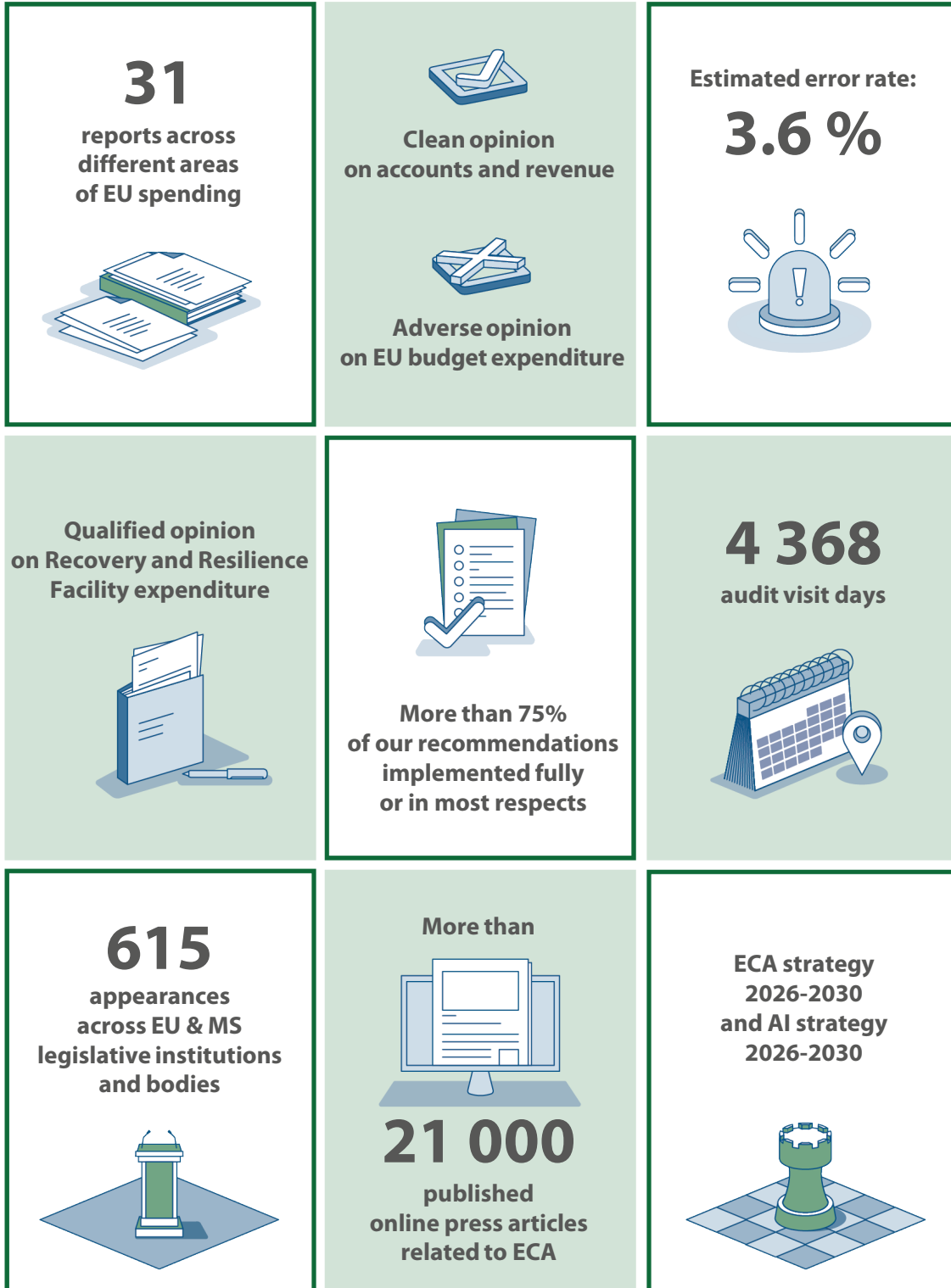
For our work to have impact, however, it must be heard. The value of our findings and recommendations depends on how the European Parliament, the Council, national and regional parliaments, and member state governments act on them. In 2025 the ECA made 615 appearances across European and member state legislative institutions and bodies. We will continue to engage proactively with legislators, stakeholders and citizens to ensure our work informs policy choices and supports stronger governance of EU funds.

This report provides a thorough overview of our activities in 2025, detailing information about our management, staff, as well as our audit support functions. Every service and team at the ECA plays a role in delivering our mandate and fulfilling our mission. Therefore, I would like to express my appreciation to all staff for their sustained commitment and dedication to the ECA.



Tony Murphy
President

2025 at a glance



Our activities

Our 2021-2025 strategy

We use **multiannual strategies** to guide our audit work and promote organisational change as a process of continuous improvement, ensuring that we remain at the forefront of developments in public-sector auditing.



2025:
successfully implemented all measures related to our strategic goals

2025 was the last year of our **strategy for 2021-2025**. Our **strategic goals** for this 5-year period were to improve accountability, transparency and audit arrangements across all types of EU action; focus our audits on the areas and topics where we can deliver greatest added value; and provide strong audit assurance in a challenging and changing environment.

To put our strategy into practice, we agreed on **measures** to realise each goal and objective, assigned responsibilities, and set deadlines. By the end of 2025 we had successfully implemented all these measures and generally achieved our strategic goals for the period.

Building on these results, and taking account of the challenges and opportunities that lie ahead for the EU and our own field of activity, we have drawn up a new **strategy for 2026-2030**. The previous strategic goals remain valid and are still central to our mission. However, in addition we will strive to strengthen our audit capacity and efficiency through investments in our staff and by incorporating the latest technologies securely and reliably into all aspects of our work.

Auditing performance and the regularity of EU action

Every year we carry out audits that are required by the Treaty on the Functioning of the European Union (TFEU). These **recurrent tasks** have financial and compliance audit objectives and cover the reliability of the EU's annual financial statements and the legality and regularity of the transactions underlying them. In addition, through **non-recurrent tasks**, we audit the sound financial management of revenue or spending in areas of EU policy which we select to maximise our impact. While this second group largely consists of performance audits, they may also address compliance objectives. We report on non-recurrent tasks in **special reports**. We also prepare **reviews**, which are descriptive and informative analyses of areas of EU policy or management. And lastly, through **opinions**, we provide our views on new or updated laws with a significant direct or indirect impact on EU financial management.

TASKS	OUTPUT	CONTENT
Recurrent tasks	Annual reports	EU budget and European Development Funds
	Specific annual reports	EU agencies, decentralised bodies, joint undertakings, etc.
Non-recurrent tasks	Special reports	audits of specific spending or policy areas, or budgetary or management issues
	Reviews	description and analysis of specific topics
	Opinions	new or updated laws impacting EU financial management



Financial, compliance and performance audits

Our audits provide EU citizens and policymakers with independent, objective reports on key issues for the future of the EU, highlighting what works well, drawing attention to what does not, and recommending changes.

Our **financial and compliance audits** cover the EU budget, the Recovery and Resilience Facility and the European Development Funds (EDFs). We issue an annual **statement of assurance** on the reliability of the EU's annual accounts and the legality and regularity of the underlying transactions.

We may also carry out compliance audits to examine the state of the EU's budgetary accounting and financial management, or to assess whether the management and control systems for collecting and spending EU funds comply with the applicable EU and national rules.

Lastly, we are the external auditor for a large number of EU agencies, decentralised bodies and joint undertakings, and for the European Schools.

The 2028-2034 multiannual financial framework may bring significant changes, including different models for the delivery of funding. We will monitor these developments closely, assess their impact and adapt our work accordingly.

Our **performance audits** address the economy, efficiency and effectiveness of EU policies and programmes. They focus on topics that reflect the EU's priorities, as well as general trends and emerging challenges, such as:

- the EU's economic competitiveness and resilience in areas like innovation, the digital transition, trade and strategic autonomy;
- the EU's security, defence and democratic values and external action, including enlargement and migration;
- the EU's progress towards climate-change resilience and economic, social and environmental sustainability;
- how the EU is safeguarding and sustaining its public finances, including robust economic, financial and fiscal governance.

We carry out all our audits in line with **internationally accepted public-sector auditing standards**. The revised ISSAI 140 standard provides a comprehensive framework for supreme audit institutions (SAIs), such as the ECA, to develop and sustain a quality management system. Since last year, it has required us to evaluate and report annually on how our quality management arrangements have operated. For 2025 we conclude that our system of audit quality management provides reasonable assurance that the objectives of the system are being achieved.

Work programme



Our 2026+ work programme

Our **2026+ work programme**, published in November 2025, sets out our audit priorities for the next few years and provides details of **73 special reports and reviews** that we intend to publish in 2026 and 2027 in addition to our annual reports. It is strongly aligned with the priority areas outlined in our strategy.

Under the area of “economic competitiveness and resilience”, we will audit critical topics such as the EU’s support for worker upskilling and reskilling, the competitiveness of the European wind industry, European space policy, European trade defence instruments, and investments in AI and high-performance computing.

Under “security and defence”, we will publish a review analysing the EU’s defence policy, and audit the Act in Support of Ammunition Production. We will also audit topics of enlargement and migration, such as EU support for Ukraine, Moldova and Georgia, protection of the EU’s external borders, and the EU’s systems for handling returns, readmission agreements and reintegration.

Under “climate-change resilience and economic, social and environmental sustainability”, we plan to focus on areas such as the contribution of the Innovation Fund to the green transition, affordability for a fair energy transition and the decarbonisation of EU industry.

Under “safeguarding and sustaining public finances”, we will continue to scrutinise the Recovery and Resilience Facility, focusing on the transparency and traceability of funding, and changes in national recovery and resilience plans. Beyond the RRF, we will also audit member states’ IT systems for managing customs duties, and Arachne, the Commission’s data mining tool.

In 2025, the European Commission presented its legislative proposals for the EU’s 2028-2034 budget, also known as the multiannual financial framework (MFF). As negotiations on these proposals are in full swing, we will be closely monitoring this process and providing the legislators with a series of opinions on the legislative proposals.

Audit fieldwork

We do most of our audit work at our offices in Luxembourg. Our auditors also make numerous visits to the **European Commission** – our main auditee – and other EU institutions, as well as to EU agencies and bodies, national, regional and local authorities in the member states, EU delegations in non-EU countries, and international organisations that handle EU funds.

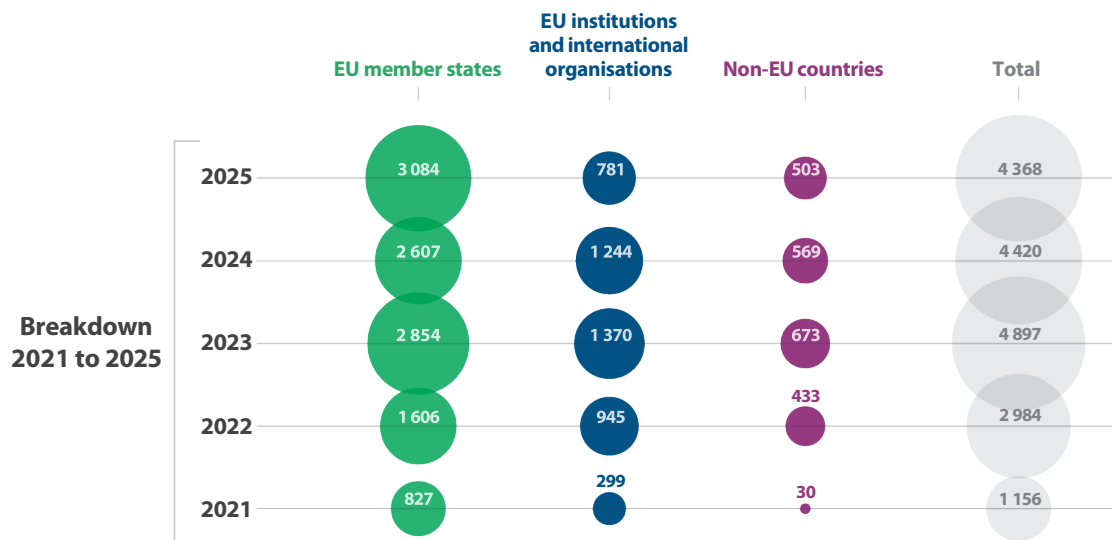
We also visit recipients of EU funds, both **within the EU** and **beyond its borders**. In this context, our checks enable us to follow the audit trail and obtain direct audit evidence from those involved in managing EU policies and programmes and collecting or paying out EU funds, as well as from the beneficiaries.

On-the-spot checks

Our **audit teams** generally comprise two or three auditors, who make audit visits ranging in length from a few days to a couple of weeks. On-the-spot checks remain key to our audit work. Within the EU, we generally coordinate them in liaison with the supreme audit institutions (SAIs) of the member states concerned.

In 2025, we spent a total of **3 587 days** in **member states** and **outside the EU** (compared to 3 176 days in 2024). Our auditors also spent **781 days** at **EU institutions**, agencies and bodies, as well as various international organisations and private audit firms (2024: 1 244 days).

In addition to on-the-spot checks, we continued to employ **remote auditing** techniques and gather evidence electronically. For auditee interaction we used **videoconferencing** tools and **other information technology**, such as secure data and document sharing.



Our reports

Our audit reports, reviews and opinions are an essential element in the **EU's accountability chain**. They help the European Parliament and the Council to monitor and scrutinise how well the EU is achieving its policy objectives, and to hold to account those responsible for managing EU funding, particularly in the context of the annual discharge procedure.

Annual and specific annual reports

Our **annual reports** mainly present the results of our **statement of assurance** audit of the EU budget, the Recovery and Resilience Facility and the European Development Funds (EDFs). They also cover aspects of performance and budgetary and financial management. We produce specific annual reports on the **EU agencies and other EU bodies**, **EU joint undertakings**, and the **European Schools**.

Our 2024 annual and specific annual reports cover the implementation of the EU budget for the 2024 financial year and were published in 2025.



Annual report on the EU budget for the 2024 financial year

Every year, we audit **EU revenue and expenditure** to examine whether the annual accounts are reliable and the income and expenditure transactions underlying the accounts comply with the financial rules at EU and member state level.

In addition, we specifically assess **major areas of the EU budget**, based on the MFF headings, as well as the Recovery and Resilience Facility. We also analyse why and where errors have occurred, make recommendations for improvement, and examine whether and how our previous recommendations have been implemented.

This extensive work forms the basis for our **statement of assurance**, which we are required to provide to the European Parliament and the Council in accordance with our mandate under the Treaty on the Functioning of the European Union.



*EU budget:
clean opinion on accounts and revenue*

For the 2024 financial year, we provided a **“clean opinion”** on the accounts.

In 2024, the EU’s revenue (as indicated in the 2024 budgetary implementation reports) amounted to €250.6 billion. For the 2024 financial year we provided a clean opinion on the EU’s revenue.



*EU budget:
adverse opinion on expenditure*

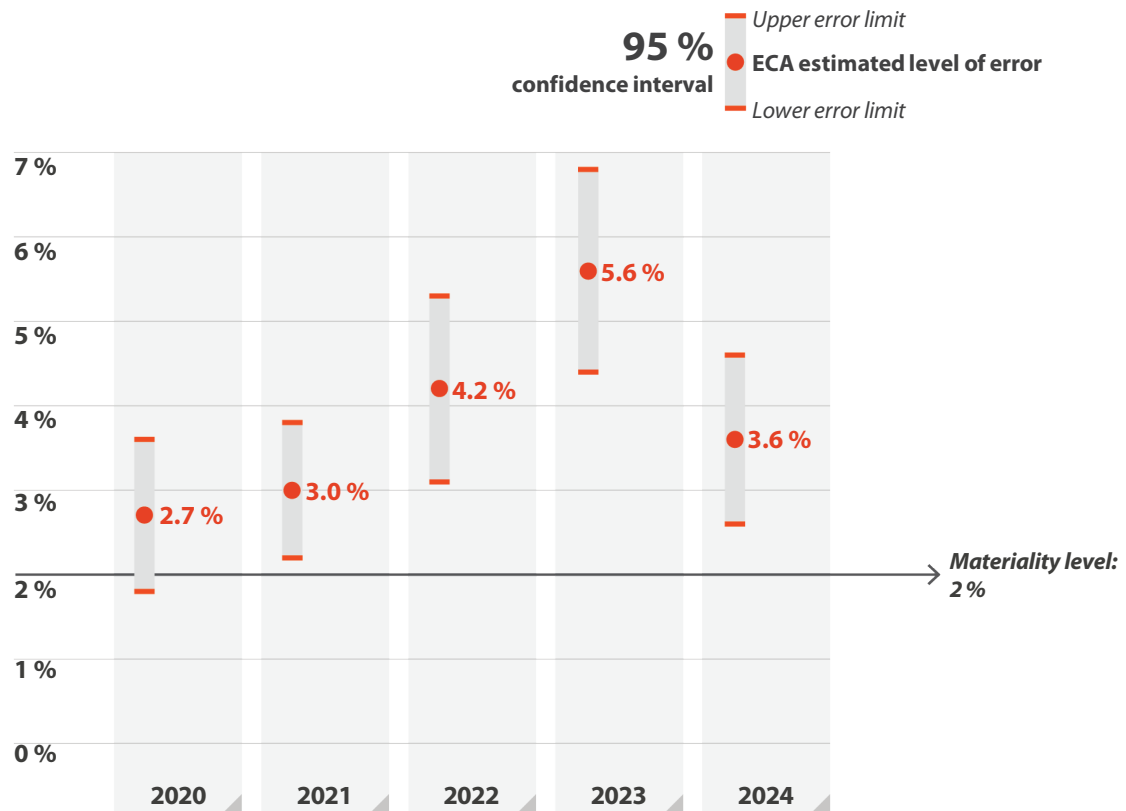
In 2024, **EU budget spending** was **€191.1 billion**, the equivalent of 1.1 % of the combined gross national incomes of the 27 member states.

For the 2024 financial year, we issued an **“adverse opinion”** on the EU’s expenditure.



*Estimated error rate:
3.6 % (2024 budget expenditure)*

For the 2024 financial year, we estimated the level of error for budget expenditure to be **between 2.6 % and 4.6 %**. The mid-point of this range, known as the **“most likely error”**, was lower than in the previous year – down from 5.6 % to 3.6 %.





68.9 % of audit population was affected by material error

For the 2024 financial year, **areas affected by material error** accounted for **68.9 % of our audit population**, compared with 64.4 % for 2023. The estimated **level of error for areas affected by material error** was **5.2 %**, compared with 7.9 % for 2023.

EU spending is characterised by two types of expenditure, involving distinct risk patterns.

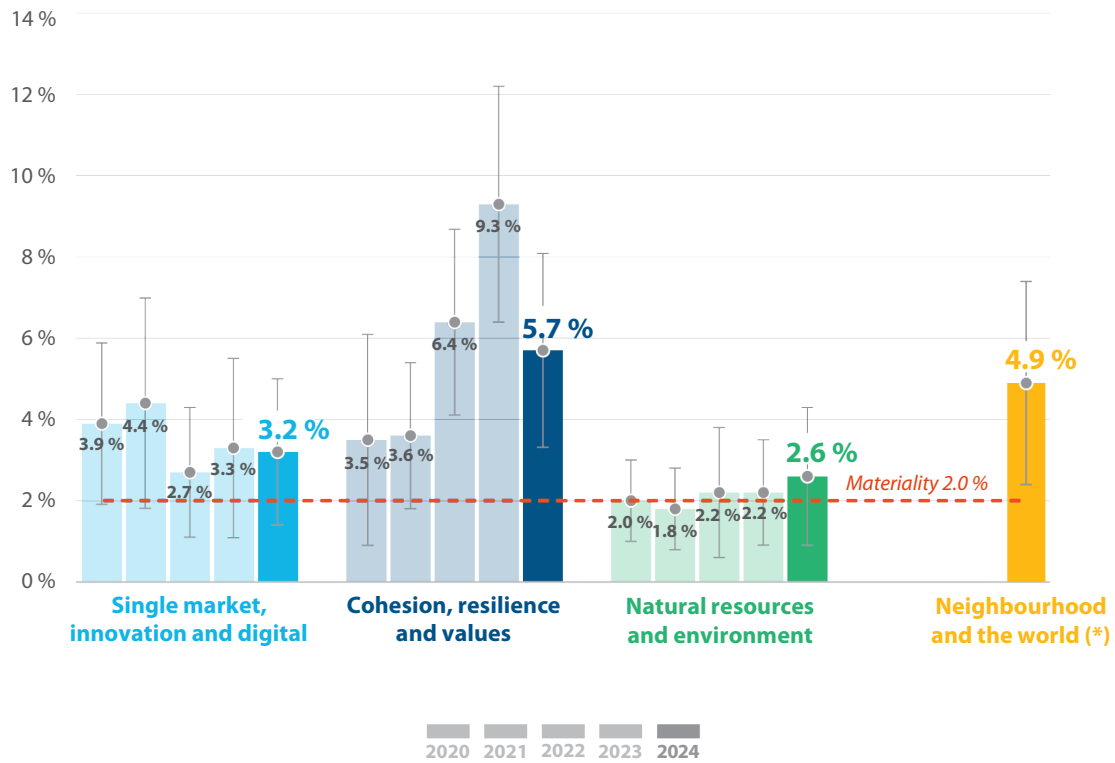
- **Areas free from material error:** include expenditure related to entitlement-based payments, for which beneficiaries must meet certain conditions (e.g. direct payments for farmers, excluding eco-schemes), as well as part of administrative expenditure (salaries and pensions of EU staff), budget support for non-EU countries and student and other mobility actions under Erasmus+.
- **Areas affected by material error:** mainly reimbursement-based payments, where beneficiaries submit claims for eligible costs they have incurred. Beneficiaries must demonstrate that they are engaged in an activity eligible for support and must provide evidence of the reimbursable costs they have incurred. In doing so, beneficiaries must often follow complex rules regarding what can be claimed (eligibility) and how costs can be incurred properly (public procurement or state aid rules).



Overall level of error mainly driven by MFF heading “Cohesion, resilience and values”

For the 2024 financial year, the overall level of error of 3.6 % was mainly driven by the MFF heading **“Cohesion, resilience and values”** (1.8 percentage points), followed by **“Natural resources and environment”** (0.9 percentage points), **“Neighbourhood and the world”** (0.4 percentage points) and **“Single market, innovation and digital”** (0.4 percentage points).

Here is an estimate of the level of error for each of these MFF headings.



(*) We did not provide a specific assessment for “Neighbourhood and the world” between 2020 and 2023.

**RRF expenditure:
qualified opinion**

For 2024, for the fourth year in succession, our work covered **RRF expenditure**, for which we provided a separate opinion. This reflects the fact that the RRF is a temporary instrument delivered and financed in a way that is fundamentally different to normal budget spending under the MFF. Our audit population totalled **€59.9 billion** and comprised 28 disbursements.

For the 2024 financial year, we issued a **qualified opinion** on RRF expenditure. The overall audit evidence from our work showed that 6 of the 28 payments were affected by quantitative findings, of which 5 were affected by material error. We also identified weaknesses in the Commission’s *ex ante* assessment and the design of milestones and targets, and persistent weaknesses in member states’ reporting and control systems.



Reporting of suspected fraud to OLAF and EPPO

As the EU's external auditor, we do not have a mandate to investigate cases of suspected fraud. Therefore, our audits are not specifically designed to detect fraud. However, if our auditors suspect that fraudulent activity may have taken place, we have an obligation to report to the competent authorities.

In 2025, we reported to the European Anti-Fraud Office (OLAF) **15 cases of suspected fraud** that emerged during our **audit work**. We also reported **11 of these cases** to the European Public Prosecutor's Office (EPPO). In 2024, we reported 19 cases of suspected fraud to OLAF, 7 of which we also reported to the EPPO. Our annual report on the EU budget provides additional information on the nature of suspected fraud cases and, where applicable or available, on the financial recoveries subsequently recommended by OLAF.

Annual report on the European Development Funds for the 2024 financial year



*EDFs:
clean opinion on accounts and revenue;
adverse opinion on expenditure*

Launched in 1959 and continuing until the end of 2020, the European Development Funds (EDFs) were the EU's main instruments for providing **development cooperation** aid to African, Caribbean and Pacific (ACP) countries and overseas countries and territories (OCTs). They were funded by the EU member states and **managed outside the EU budget** by the European Commission and the European Investment Bank (EIB). They will continue to be implemented and reported on separately until their closure.

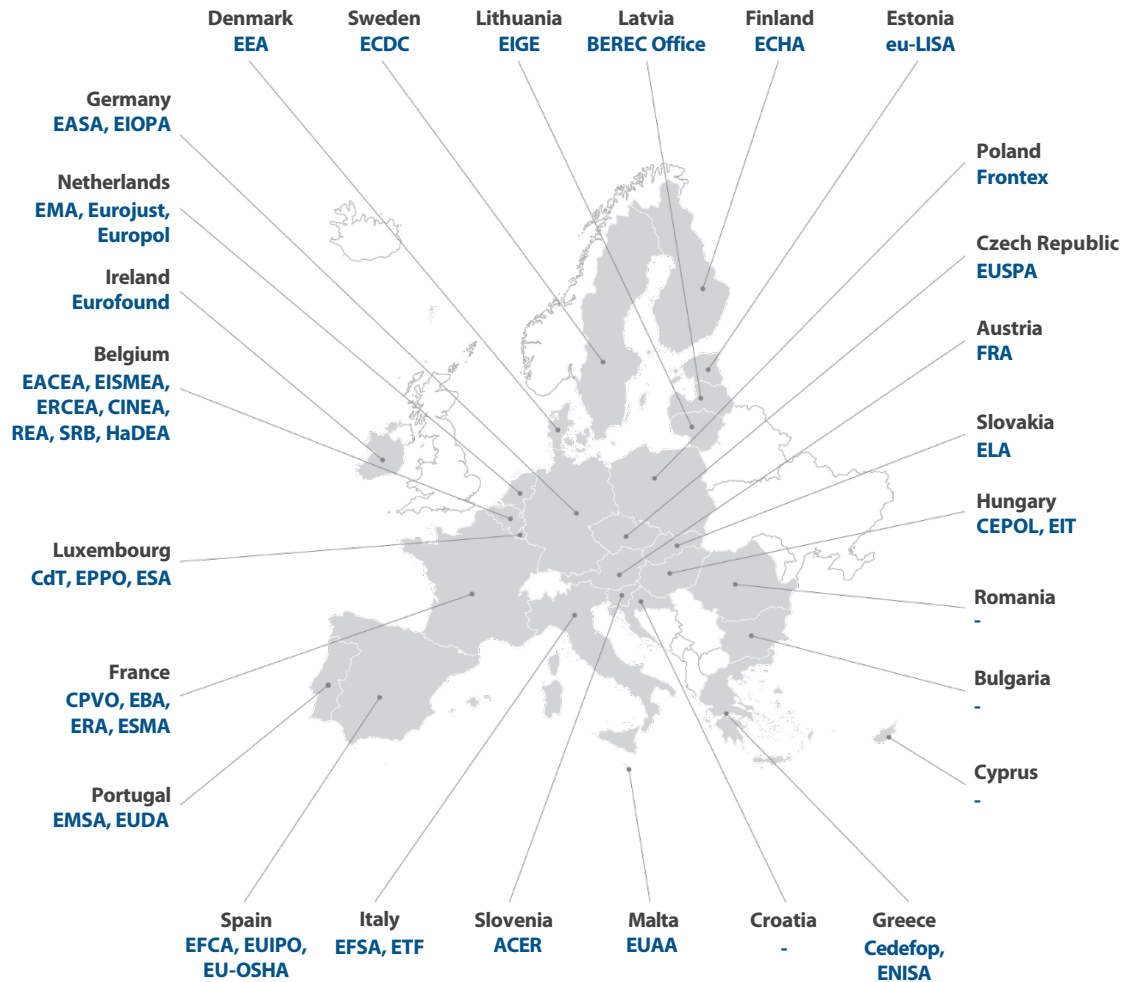
During the 2021-2027 MFF, development aid to the ACP countries and OCTs is funded from the EU budget.

In 2024, EDF spending amounted to **€1.35 billion**.

As in previous years, for the 2024 financial year we issued a **"clean opinion"** both **on the EDF accounts and on revenue** but an **"adverse opinion"** **on EDF expenditure**. Our estimated level of error for expenditure was 6.5 % (2023: 8.9 %).

Specific annual reports on EU agencies

The **EU agencies** are distinct legal entities set up to carry out specific technical, scientific or managerial tasks that help the EU institutions to design and implement policies. In total there were 43 agencies in 2024.





*EU agencies:
clean opinion for almost all agencies*

In the 2024 financial year, the **total budget of all agencies** under our mandate was **€5.3 billion**, equivalent to 4 % of the EU's general budget. The corresponding figures for 2023 were €4.7 billion, which is equivalent to 3 %.

Overall, our audit of the agencies gave slightly more positive results than in previous years. We issued “clean opinions” on the 43 agencies' accounts and revenue. We issued a clean opinion on the payments underlying the accounts of all agencies, except the European Labour Authority (ELA). We issued a **qualified opinion** for this agency because €2.6 million of irregular payments were made in 2024 in connection with a contract awarded following an open procedure that we had assessed as irregular in our 2022 report (€2.2 million) and in connection with shortcomings in ex ante checks in the area of contract implementation (€0.4 million).

We also reported on any contingent liabilities of the Single Resolution Board (SRB) arising from the performance of its tasks under the **Single Resolution Mechanism Regulation** for the 2024 financial year. Our observations in this regard did not call into question our unqualified opinion on the SRB's accounts.

Specific annual report on joint undertakings for the 2024 financial year

Joint undertakings (JUs), with the exception of the European Cybersecurity Competence Centre (ECCC), are partnerships between the EU (represented by the European Commission) and private members from industry and research. In some cases, the members include intergovernmental organisations and participating states. The ECCC promotes cooperation between the EU and member states. It obtained financial autonomy in 2024, and this was the first year that we audited it.

JUs' primary mission is to foster the transformation of scientific knowledge into marketable breakthrough innovations with a strategic vision shared by the partners.

Under the 2021-2027 MFF, there are 11 research and innovation JUs operating under the Horizon Europe, Digital Europe and Connecting Europe Facility programmes. These JUs implement their specific research and innovation agendas in the areas of transport, energy, health, bio-based industries, key digital technologies, supercomputing, smart network systems and cybersecurity.

In addition, there is one other JU, Fusion for Energy, which is funded by Euratom and its member states. It is responsible for providing Europe's contribution to the International Thermonuclear Experimental Reactor (ITER).



*Joint undertakings:
clean opinion for all*

For the 2024 financial year, we issued “**clean opinions**” on the accounts, revenue and payments of the **11 research and innovation JUs** and for the **Fusion for Energy JU**. We highlighted weaknesses in certain areas such as achieving members’ contribution targets, budget implementation, and management and control systems.

Our clean opinion on the 2024 accounts of the **Fusion for Energy JU** included an “**emphasis of matter**” drawing attention to the current estimate (€25.8 billion at 2024 values) of the European contribution to the ITER project. This amount reflects a cost increase resulting from the revised ITER baselines, which have not yet been formally adopted by the ITER Council.



*European Schools:
no material errors*

Our **review of the consolidated annual accounts** of the 13 **European Schools** for the 2024 financial year did not reveal any material errors.

Special reports and reviews

In 2025, we published **31 special reports and reviews** addressing many of the challenges the EU is facing **across the different areas of EU spending and policies**. Key topics included digital payments, forest wildfires, municipal waste management, funding for NGOs, hunger in sub-Saharan Africa, budget flexibility and, in a number of cases, the RRF – including labour market and business environment reforms and the digital transition.

In our **special reports**, we examine whether the objectives of selected EU policies and programmes have been met, and whether results have been achieved effectively and efficiently. We highlight examples of what works well, and we also make **recommendations** on ways to save money, work better, avoid waste or achieve policy objectives more effectively.

In our **reviews** we provide scene-setting descriptions and analysis, often from a cross-cutting perspective and based on previous audit work or other publicly available information. We may also use this format to present a prior analysis of areas or issues we have not yet audited, or to establish the facts about specific topics or problems. In contrast to audit reports, reviews do not address evaluative questions or provide assurance.

The following pages provide insights into our work and **examples of special reports from 2025** in a range of policy areas.

Sustainable use of natural resources

Special report 19/2025: “Critical shortages of medicines – EU measures were of added value, but structural problems remain”



Medicine availability is vital for effective health systems and shortages have been a recurrent long-standing issue throughout the EU. Record levels of shortages were reported in 2023 and 2024. Shortages may become critical when no appropriate alternatives are available at national level and coordinated action at EU level is deemed necessary to manage the critical shortage. Member states are responsible for organising their national health systems and providing healthcare. The EU’s role is to ensure that the single market for medicines functions well and to support member states in this area. In recent years, the Commission and the European Medicines Agency (EMA) have taken action to support member states in ensuring medicine availability and addressing critical shortages.

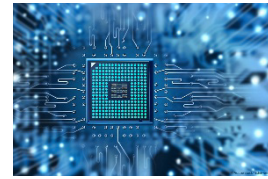
We *assessed* whether the Commission and EMA had established and implemented an effective framework to prevent and mitigate critical shortages, identified and addressed the root causes of shortages and addressed market barriers to ensure a functioning single market for medicines.

We *found* that EMA’s support for member states was of significant added value. However, the EU system to address critical shortages of medicines still lacks an adequate legal framework as well as relevant and timely information. The Commission has recently started to address root causes of shortages in three areas: industry’s obligation to ensure continuous supply, enhancing procurement and addressing supply chain vulnerabilities. Without a properly functioning industry supply obligation and faced with rising shortages, many member states introduced unilateral national stockpiling measures, which can worsen shortages. As for the Commission’s work on supply chain vulnerabilities and sustainable procurement processes, this is only just beginning. The Commission has partly harmonised regulatory procedures, but there are many shortcomings in the single market for medicines, notably the market fragmentation, unequal access to medicines and different packages, insufficient price transparency, and cross-border barriers to trade. In this context, EU citizens were faced with reduced availability of certain medicines, and it was difficult to mitigate shortages.

We *recommended* that the Commission and EMA should further improve the system to address critical shortages. The Commission should launch comprehensive coordinated action to address root causes of medicine shortages and improve the functioning of the single market for medicines by addressing barriers.

Investment for cohesion, growth and inclusion

Special report 12/2025: “The EU’s strategy for microchips – Reasonable progress in its implementation but the Chips Act is very unlikely to be sufficient to reach the overly ambitious Digital Decade target”



Microchips are a key element of the electronics devices that feature in our daily lives, ranging from smartphones to cars, satellites and advanced military equipment. Microchips are essential for the green transition and any industrial policy. Over the years, the EU’s output of microchips has increased, but its share of global manufacturing capacity has decreased significantly. In 2020 it was estimated at around 9 %. The COVID-19 pandemic highlighted dependencies of the EU in the global microchip market and prompted the adoption of the Chips Act with the objective of addressing microchips shortages and strengthen the EU’s technological leadership. The Chips Act superseded the 2013 Strategy that aimed to strengthen the micro- and nano-electronic sectors.

We *assessed* how EU industrial policy supported strengthening the strategic autonomy of the EU microchip industry. We checked the design of the Chips Act, the alignment of funding with the EU’s strategic objectives, the timeliness and progress of the Chips Act implementation and reaching its overall objective, and other factors and risks affecting its success.

We *found* that the Chips Act provided new impetus and responded to the microchip shortage crisis with a set of new actions. However, the Chips Act was prepared in urgency, without a full evaluation of the previous strategy and impact assessment of the proposal. This could mean that the Chips Act is susceptible to precisely the same problems as the previous strategy and it is difficult to judge whether the Chips Act gives sufficient consideration to industry’s needs. The Chips Act also lacks clarity regarding its targets and monitoring. Projects receiving co-funding directly from the Commission, or via a Chips Joint Undertaking, were generally well-aligned with the goals of the respective strategies, however the arrangements in place to measure their effect were incomplete. We noted that the implementation of actions of the Chips Act is progressing but it is too slow to meet the Digital Decade target of a 20 % EU share in the global market value chain by revenue. Also, given the current level of investment in manufacturing capacity, the Chips Act is very unlikely to be sufficient to achieve by 2030 the very ambitious Digital Decade target. It is currently predicted that its share will be only 11.7 % by 2030. This target may also be considered overly ambitious for the Chips Act given the Commission’s limited mandate and resources and the success of the strategy being largely reliant on member states’ actions and investments of the private sector. Other crucial factors such as the shortage of skilled workers, export controls, environmental requirements, the cost of energy and dependence on foreign raw materials pose significant risks to achieving the objectives of the Chips Act.

We *recommended* the Commission to carry out an urgent reality check on the strategy and take the necessary short-term corrective actions; and in close cooperation with both member states and the industry, start preparing the next semiconductor strategy.

External action, security and justice

Special report 04/2025: “EU military mobility – Full speed not reached due to design weaknesses and obstacles en route”



The objective of military mobility in the EU is to ensure swift and seamless movement of military personnel, materiel, and assets within and beyond the EU. Territorial defence is a competence of the 27 EU member states, 23 of which are also members of NATO. The EU is a relatively new stakeholder in this area. The first EU action plan on military mobility was published in 2018, followed by a second action plan (Action Plan 2.0) covering the period 2022-2026 in 2022. Three successive Connecting Europe Facility military mobility calls for proposals were launched in September 2021, May 2022 and May 2023, respectively.

We *assessed* whether Action Plan 2.0 was built on solid foundations and was on track to reach its objectives.

We *found* that Action Plan 2.0 lacked sufficiently solid foundations due to some design weaknesses such as a lack of an in-depth *ex ante* analysis and a needs assessment allowing the evaluation of a commensurate budget. In addition, it included too many actions, the majority of which were not sufficiently operational, and it had monitoring and reporting limitations. We found that governance arrangements for military mobility in the EU are complex and fragmented and there is only partial parliamentary oversight.

All stakeholders welcomed the military mobility funding introduced in the 2021-2027 MFF as a first step, albeit a modest one. Following the first call, the Commission front-loaded the available amounts into the 2022 and 2023 military mobility calls using up all funding for dual-use infrastructure for the period. For the three calls, we found that the military assessment only accounted for a small part of the overall assessment score in the selection process and geopolitical aspects were also not sufficiently considered. There is therefore a risk of the EU funded dual-use projects selected are not the most relevant from a military perspective.

After the third call, the Commission, with contribution from member states, carried out a gap analysis with a view to setting up a plan to address the priority infrastructure gaps and quantify the EU funding needed for the next MFF.

Overall, we found that only four of the 29 key actions at EU level could be considered completed, while the vast majority were ongoing. We could not give a precise overall assessment of the progress made on Action Plan 2.0 due to a lack of indicators and specific targets, beyond indicating that implementation of actions is ongoing and progress has been variable.

We *recommended* that the Commission improve the governance arrangements for military mobility, make the design of the EU’s military mobility actions more focused, monitor and report on the progress in implementing all actions and assess the possibility to use the Connecting Europe Facility transport calls to finance dual-use infrastructure projects. For the post-2027 MFF we recommended improving the predictability of funding for military mobility and improving the project selection process.

Regulation of markets and competitive economy

Special report 08/2025: “Value Added Tax fraud on imports – The EU’s financial interests are insufficiently protected under simplified import customs procedures”



Value Added Tax (VAT) fraud negatively impacts the collection of the revenues for the member states, as well as the EU. According to the Commission, member states lost around €89 billion in 2022. Fraud committed by traders on VAT levied on imports contributes to this loss and is one of the main types of cross-border VAT fraud affecting the fiscal policies and public finances of the EU. For imported goods, the VAT is due when the good enters the EU customs union. The VAT amount is established on the basis of the customs declarations for imported goods. There are two import VAT procedures which facilitate trade (which we call “simplified import customs procedures” in this report): “Release for free circulation” under customs procedure code 42 and the “import one stop shop”. The first of these procedures provides for a VAT exemption on goods imported from third countries into one EU member state, but destined for another, and the second provides for a VAT exemption on distance sales under a special scheme for e-commerce.

This audit *assessed* whether the EU’s financial interests and the single market are protected effectively against VAT fraud on imports when simplified import customs procedures are used. In particular, we looked at the EU regulatory framework, the Commission’s monitoring, member states’ controls, and the administrative cooperation arrangements.

We *found* that loopholes and inconsistencies in the EU regulatory framework and the Commission’s monitoring, for the customs procedure 42 and the import one stop shop procedure present a significant risk of abuse. Furthermore, there are serious weaknesses in member states’ controls and shortcomings in the cooperation between member states, at EU level and in the Commission’s monitoring of member states’ activities to combat abuse of these procedures. We concluded that the existing measures are not adequate to prevent and detect VAT import fraud effectively under these procedures and keep the balance between trade facilitation and the protection of the EU’s financial interest.

We *recommended* that the Commission should propose to strengthen the regulatory framework for simplified import customs procedures to ensure greater consistency across member states; conduct an in-depth analysis of the regulatory framework and its implementation; analyse the benefits of member states systematically requiring transport evidence for customs procedure 42 consignments upon importation; and propose to require customs and tax authorities of different member states to cooperate directly and strengthen the role of Eurofisc (network of liaison officials from the 27 member states and Norway to combat cross-border VAT fraud).

Financing and administering the Union

Special report 26/2025: “EU bodies fighting fraud – Clear mandates but exchange of information and Commission oversight remain insufficient”



The EU and its member states have a duty to counter fraud and other illegal activities affecting its financial interests. Criminal offences against the EU’s financial interests can include fraud, active and passive corruption, misappropriation, and money laundering (“PIF crimes”). In the EU context, investigations of suspected PIF crimes are carried out by the European Public Prosecutor’s Office (EPPO) through criminal investigations. The European Anti-Fraud Office (OLAF) carries out administrative investigations which must not affect the powers of prosecuting offices to initiate and conduct criminal investigations. OLAF and EPPO may be supported by the European Union Agency for Criminal Justice Cooperation (Eurojust) and the European Union Agency for Law Enforcement Cooperation (Europol).

We *assessed* whether the mandates of EPPO, OLAF, Eurojust and Europol were clear as regards their responsibilities for fighting fraud and the support provided to each other. We also assessed the exchange of information between EPPO and OLAF before and during fraud investigations in terms of their ability to exercise their powers efficiently as well as the Commission’s oversight role in ensuring that the EU’s financial interests are protected, including the recovery of fraudulent amounts. The audit did not cover fraud prevention activities.

We *found* that OLAF, EPPO, Europol and Eurojust have specific, clear and complementary roles and responsibilities that have the potential to be effective in protecting EU finances. We noted that fraud reporting requirements may lead to duplicate reporting of allegations, which increases the administrative burden. In addition, the limited exchange of information affects the number of investigations and other measures designed to protect the EU’s financial interests. Data made available by EPPO and OLAF shows that for a number of member states, there is a substantial gap between the share of the EU budget under their responsibility and the number of cases of fraud reported. There is also a significant variation in the number of fraud allegations reported by EU bodies to OLAF and EPPO, with around three times more reported to the former than to the latter. The Commission has not carried out any analysis of the reasons for these gaps and variations. We also found that the Commission does not have full oversight of either the amounts owed to the EU budget or actually recovered as a result of fraud investigations.

We *recommended* that the Commission in collaboration with EPPO should establish a system for an efficient exchange of information on fraud allegations and investigations. In addition, the Commission should analyse the variations in the levels of fraud reported across the EU and enhance oversight of the follow up of fraud investigations by developing a methodology to measure the overall financial impact of EPPO and OLAF investigations.

Opinions



Examining the Commission's legislative proposals

As the EU's independent external auditor, we contribute to improving financial management by issuing opinions to the European Parliament and the Council on the **Commission's proposals for new or revised legislation**. EU law requires us to be consulted where these proposals would entail a significant financial impact. Other institutions can also ask us to issue opinions on other specific issues. In 2025, we published **two such opinions**. These concerned the financial regulation of the European Schools and changes to the 2021-2027 cohesion policy framework in the context of the mid-term review.

ECA Journal

Each edition of the ECA Journal features **articles on a specific theme**, mostly from an audit perspective, by contributors working either in or outside the EU institutions.

In 2025 there were **two editions**: “What’s next for EU finances?” and “Is EU defence ready to secure peace?”.



Conferences and debates

In 2025, we organised the following main conferences and debates, which were open to all interested parties:

- an online exchange on the lessons learnt from the RRF and what they mean for the future of EU cohesion policy;
- a conference on the topic of defence;
- an online debate on the progress being made by the EU in developing top-up pensions;
- a conference on improving transparency in the EU.



2025 ECA Seminar

Once a year, our Members, Secretary-General and directors attend a **2-day seminar** to discuss important issues relating to the ECA's long-term strategy, work and organisation.

During this year's **ECA Seminar**, the attendees discussed various changes happening at EU level and, as a result of the 2026-2030 strategy, within the institution. Discussion centred on the following key topics:

- EU competitiveness, with a focus on the Clean Industrial Deal and decarbonisation;
- reducing red tape for the economy;
- the future of EU spending and the opportunities offered by the 2028-2034 MFF;
- the new strategy goal of strengthening audit capacity, in particular through the use of AI in audit.

Institutional relations

We work closely with the **European Parliament**, the **Council**, **national/regional parliaments** and **member state governments**, as the impact of our work depends in part on the use they make of our audit findings and recommendations.

European Parliament

European Parliament committees and bodies, particularly the Committee on Budgetary Control (CONT), regularly invite **our Members and audit teams** to present the results of our work at their meetings.

The total number of ECA appearances increased to 232, compared to 172 in 2024. This rise was largely due to an increase in the number of presentations of ECA reports to **European Parliament committees** other than the CONT, as well as ECA members' bilateral meetings with MEPs about our outputs.



In 2025 our Members presented **14 special reports and three reviews** to the CONT. They also participated in **14 CONT public hearings on the 2024 discharge**, including the presentation of our 2024 annual report by ECA President Tony Murphy.

In addition, the Members gave **41 presentations on special reports and reviews** to 18 other European Parliament committees, some in meetings involving multiple committees.

In February 2025, the **Conference of Committee Chairs** invited our President to discuss the ECA's ongoing and planned audits within the framework of the 2025+ work programme, and to exchange views on possible audits for the 2026+ programming cycle. In May, the **President** took part in the **European Parliament plenary session on the 2023 discharge**. In October, the **President**, accompanied by the reporting Member for the annual report, **Jan Gregor**, presented the 2024 annual report to the **European Parliament in plenary session**.

Council of the European Union

In 2025 the ECA spoke at the Council on 96 occasions, compared to 98 in 2024.

As a rule, the Council's preparatory bodies deal with all our special reports soon after publication, but not necessarily all reviews and opinions. In 2025, we presented **25 special reports** and **two reviews** to 18 different Council committees and working parties.

In 2025, ECA representatives also attended 29 meetings on the discharge of the EU budget for the 2023 and 2024 financial years.

In December 2025, the President accompanied by the reporting Member for the annual report, Jan Gregor, presented our 2024 annual report to the Economic and Financial Affairs Council (ECOFIN).



Council presidencies in 2025: Poland (January-June) and Denmark (July-December)

In connection with the Polish Presidency of the Council, President Tony Murphy and Polish Member Marek Opióła made an official visit to Poland in November 2024 in preparation of the Presidency where they met with key stakeholders - President of Poland, Speakers of the Sejm and the Senate, Minister of Finance, Minister of EU Affairs, Deputy Minister of Funds and Regional Development, and the Polish SAI.

They also attended "The European Way of Growth", a key conference in Cracow on 30 January 2025. The President and other ECA representatives presented our work in the area of cohesion and highlighted upcoming challenges. During various Polish Presidency events and conferences we also took part in discussions, *inter alia* on the future of financing for EU development cooperation, public procurement rules, and VAT fraud on imports. Altogether, the ECA was represented at 27 different meetings and conferences.

President Murphy and Danish Member Bettina Jakobsen made an official visit to Denmark in April 2025, ahead of the Danish Presidency of the Council. Their programme included meetings with the Speaker of the Parliament, the Parliament's Public Accounts Committee, the Minister for European Affairs and the Auditor General. Discussions centred on the upcoming Danish Presidency and the ECA's work. During the second half of the year, we also contributed to the work of the Danish Presidency on topics such as the rule of law and the anti-fraud architecture. Mr Lehne, the reporting member for special report 19/2025 on critical shortages of medicines presented this report at an informal Council meeting during the Danish presidency.

National/regional parliaments and member state governments



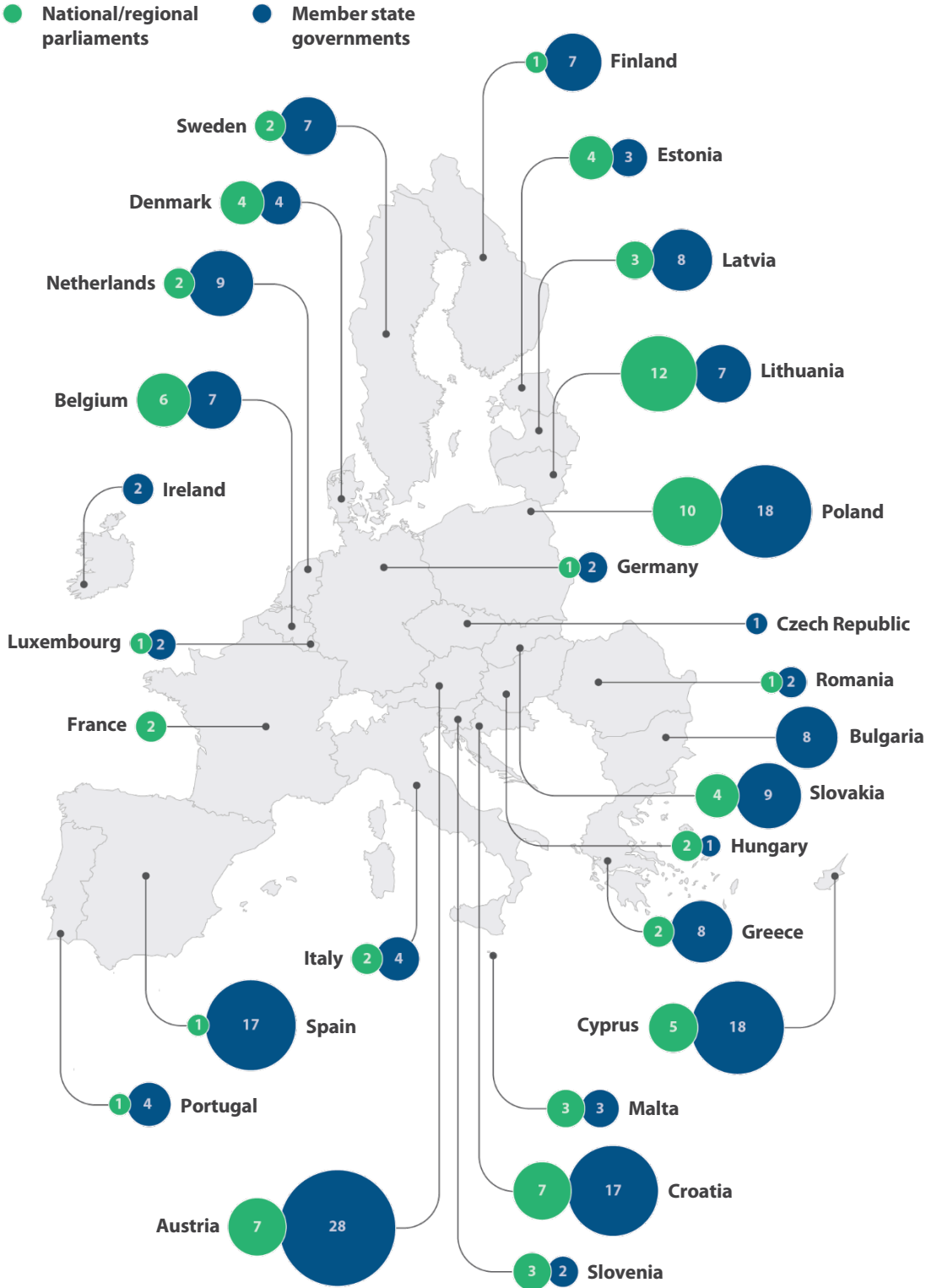
Meetings with national/regional parliaments

In 2025, our Members and staff presented our work at 89 **meetings with national/regional parliaments in 24 member states**. Three of these meetings were with national parliamentary representatives at the European Parliament. Many were held with committees dealing with budgets, financial affairs and/or audit, and EU affairs.



Meetings with member state governments

In 2025, our Members and management presented our work at **198 meetings with member state governments and government bodies in 26 member states**. Many of these meetings were held with ministers/ministries of finance and EU affairs.



European Commission

Our Members and Commissioners have regular bilateral contact to discuss planned and ongoing audit/review tasks. These meetings provide an opportunity to take stock, and to reflect on how to further strengthen our cooperation. In addition, Members and Commissioners regularly meet to discuss topics of common interest in different format.

Cooperation with other supreme audit institutions

Contact Committee of the EU supreme audit institutions

Our cooperation with the SAIs of the 27 member states mainly takes place within the framework of the **Contact Committee of the EU supreme audit institutions**. This forum facilitates dialogue and exchange between the SAIs of EU member states and the ECA.

In 2025, we expanded our cooperation within the Contact Committee and its activities, notably those on auditing the implementation of the RRF, energy and migration. This provides our auditors with a valuable opportunity to exchange with their peers at sister SAIs.

We also continued to pursue our AI pilot project with three other SAIs to automate the production of audit briefs summarising published audit reports on energy topics of EU SAIs and the ECA.



2025 annual meeting

In November 2025, the Contact Committee's **annual meeting**, hosted by the SAI of Malta, was chaired by the ECA. The meeting focused on increasing competitiveness as a strategic challenge for the EU, its member states and SAIs.

SAIs of EU candidate and potential candidate countries

In 2025, we continued to support the network of SAIs from EU candidate (Albania, Bosnia and Herzegovina, Georgia, Moldova, Montenegro, North Macedonia, Serbia, Türkiye and Ukraine) and potential candidate countries¹(Kosovo¹).

INTOSAI

In 2025, we continued our active involvement in the activities of the **International Organization of Supreme Audit Institutions (INTOSAI)**, reinforcing our commitment to supporting public sector auditing across the globe.

As chair of the Professional Standards Committee (PSC), we maintained a pivotal position within INTOSAI, dedicated to our strategic objective of developing, maintaining, and promoting high-quality professional auditing standards and guidance. This commitment underpins the effective functioning of Supreme Audit Institutions (SAIs) and serves the public interest by enhancing the quality, credibility, independence, and relevance of public sector auditing

Throughout 2025, we continued to implement the 2023-2028 workplan for the INTOSAI Framework of Professional Pronouncements (IFPP). Our focus was on supporting the full value chain of standard setting, encompassing the processes of implementation and feedback to further refine the standards and maximise the benefits of auditing for all citizens. Five initiatives are ongoing which aim to critically review the IFPP and ensure it can meet the challenges of the future. We lead the coordination group that oversees the orderly progress of these efforts and head one of the initiatives ourselves. Together with colleagues from other SAIs, our dedicated project group is specifically tasked with improving the accessibility of INTOSAI standards and presenting them using modern media.

Internal communication with the subcommittees is important for the PSC secretariat. During 2025, we held 11 monthly meetings with the subcommittees to exchange on workplans, ongoing projects, modifications to standards and staffing issues. The secretariat also attended all meetings of the subcommittees to support their work and staff.

During 2025, the PSC launched a consolidated workplan for the PSC and its four subcommittees. This plan will show what the PSC intends to achieve during the 2026-2028 period, and how those activities will support and promote INTOSAI's strategic objectives.

INCOSAI held its triennial Congress in 2025. As one of four "goal chairs", the PSC ran an information booth on its activities and reported on its work to the Steering Committee, Governing Board and Congress. We were particularly pleased during the Congress to sign memorandums of understanding with IFAC and the INTOSAI Development Initiative.

As PSC chair, we have been a member of the INTOSAI Governing Board since the 2022 Congress (November 2022).

¹ This designation is without prejudice to positions on status, and is in line with Security Council Resolution 1244 (1999) on the situation relating to Kosovo ([UNSCR 1244/1999](#)) and the International Court of Justice (ICJ) [Advisory Opinion of 22 July 2010](#) on the question of the accordance with international law of the unilateral declaration of independence in respect of Kosovo.

As a member of INTOSAI, we also participated as members in the PSC subcommittees and the activities and projects of other INTOSAI working bodies, such as environmental auditing, financial and economic stability, and evaluation of public policies. Within such bodies, we participated in 45 events during 2025.

EUROSAI

We were also actively involved in the activities of the **European Organisation of Supreme Audit Institutions (EUROSAI)**, the European regional group of INTOSAI, particularly the working groups on environmental auditing, the audit of funds allocated to disasters and catastrophes, and information technologies, as well as in projects in the fields of resilience and preparedness, artificial intelligence, climate change and technical support for Ukraine. In 2025, we participated in 20 EUROSAI activities.

We have an observer status on the EUROSAI Governing Board since the last Congress (May 2024).

Our management

Members

The ECA operates as a **collegiate body** of Members, one from each member state. They are nominated by their national governments and appointed by the Council after consulting the European Parliament. We have no role in the nomination or appointment of ECA Members.

The Members serve a **renewable term of 6 years**. They must perform their duties in **complete independence** and in the general interest of the EU. Upon taking office, they give a solemn undertaking to that effect before the European Court of Justice.

In 2025, the Council appointed two new Members: Lucian Romaşcanu (Romania) as of 1 July 2025, and Pierre Moscovici (France) as of 1 January 2026. The Council also renewed the terms of office of several Members for a further 6 years: Iliana Ivanova (Bulgaria, from 1 January 2025), Ivana Maletić (Croatia, from 15 July 2025), Stef Blok (the Netherlands, from 1 January 2026), Joëlle Elvinger (Luxembourg, from 1 January 2026) and Nikolaos Milionis (Greece, from 1 January 2026).

There were 25 College meetings in 2025. The average attendance rate was 91 %. Members also take part in chamber and committee meetings (see also [Audit chambers and committees](#)).

President

The Members elect one person from among their number as **President** for a renewable period of 3 years. The elected person has the role of first among equals (*primus inter pares*), chairs College meetings and ensures that the Members' decisions are implemented.

The President oversees the institution's strategy, planning and performance management, communication and media relations, institutional liaison, legal matters and internal audit. The President also represents the ECA to the outside world.

Tony Murphy was elected President in October 2022 and was re-elected for a second term in 2025.



President

**Tony
MURPHY**

Chamber I

Sustainable use
of natural resources



(Dean)
**Joëlle
ELVINGER**



**Iliana
IVANOVA**



**Ildikó
GÁLL-PELCZ**



**Keit
PENTUS-
ROSIMANNUS**



**Daniel
CASPARY**

Chamber II

Investment
for cohesion,
growth
and inclusion



(Dean)
**Annemie
TURTELBOOM**



**Jorg Kristijan
PETROVIČ**



**Stef
BLOK**



**Alejandro
BLANCO
FERNÁNDEZ**



**Carlo Alberto
MANFREDI
SELVAGGI**

Chamber III

External action,
security and justice



(Dean)
**George Marius
HYZLER**



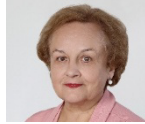
**Nikolaos
MILIONIS**



**Bettina
JAKOBSEN**



**Marek
OPIOŁA**



**Laima Liucija
ANDRIKIENĖ**

Chamber IV

Regulation
of markets
and competitive
economy



(Dean)
**Petri
SARVAMAA**



**Mihails
KOZLOVS**



**Ivana
MALETIĆ**



**João
LEÃO**



**Lucian
ROMAȘCANU**

Chamber V

Financing
and administering
the Union



(Dean)
**Jan
GREGOR**



**Lefteris
CHRISTOFOROU**



**Katarína
KASZSOVÁ**



**Hans
LINDBLAD**



**Pierre
MOSCOVICI**

Member for
**Audit
Quality
Control**



**Helga
BERGER**

Note: as of March 2026.

Audit chambers and committees

Members are assigned to one of **five audit chambers**, which adopt most of our audit reports, reviews and opinions on behalf of the College. The chambers allocate audit tasks among their Members. Each Member is accountable to the chamber, and to the College, for their own audit tasks. Professional auditors working for the chamber directorates carry out the audit work.

The Members for each audit chamber elect a Dean for a renewable period of 2 years. In 2025, the **Deans of our five audit chambers** were Joëlle Elvinger, Annemie Turtelboom, Bettina Jakobsen, Mihails Kozlovs (until 17 September), Petri Sarvamaa (from 17 September) and Jan Gregor.

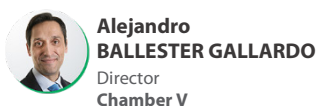
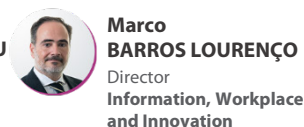
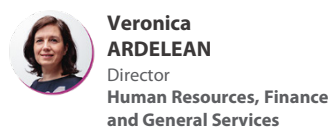
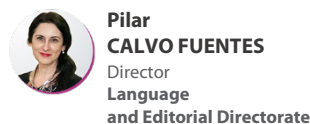
The **Audit Quality Control Committee (AQCC)** deals with matters of audit policy, standards and methodology, audit support and development, and quality control. It is composed of one Member from each audit chamber and is chaired by Helga Berger.

The Administrative Committee and, where appropriate, the College of Members, both of which are chaired by the President, take decisions on broader strategic and administrative issues. The Administrative Committee is made up of the President, the Deans of the chambers, the chair of the AQCC, and the Member for Institutional Relations (Keit Pentus-Rosimannus).

In 2025, there were 108 chamber, 12 Administrative Committee and 11 AQCC meetings. The average **attendance rates** were 90.9 %, 86.5 % and 86 % respectively.

Other committees include the **Ethics Committee** (chaired by George Marius Hyzler), the **Internal Audit Committee** (chaired in 2025 by François-Roger Cazala), the Art Panel (chaired by Nikolaos Milionis) and the Editorial Board (chaired by Alejandro Blanco Fernández).

Our senior management comprises the **Secretary-General** and **10 directors**: five attached to audit chambers, one to the AQCC, one to the Presidency and three to the Secretariat-General.



Note: as of March 2026.

Measuring performance

We apply a set of **key performance indicators** (KPIs) to inform our management about progress made towards achieving our strategic goals, support decision-making, and provide our institutional stakeholders with information on our performance. The KPIs set for our 2021-2025 strategy provide a broad overview of how well we are communicating about our work, how it is perceived and what impact it is having. They comprise the following:

- number of reports published;
- media presence;
- impact and perception of our work (stakeholder feedback);
- our appearances before other institutions, national/regional parliaments and member state governments, and international activities;
- implementation of our recommendations.

In 2025 we reviewed and updated the KPIs for our new 2026-2030 strategy.



31 reports published in 2025

In 2025 we published 26 special reports and five reviews.

Media presence



A greater media presence online

In 2025 we were less present in the traditional media: around 21 000 press articles were published online in connection with our audit reports, other publications or the ECA in general (2024: 24 300; 2023: 22 300). In contrast, the number of posts on social media increased (nearly 69 700 compared to 47 800 in 2024), although it is important to note that bot-campaigns may affect our social media figures and distort comparison from one year to another. The combined total for online press articles and social media posts mentioning the ECA increased from around 72 200 in 2024 to around 90 700 in 2025.



Media coverage can vary substantially according to the subject matter and complexity of a report. External factors, such as world events or policy developments, may also influence media interest in our publications. In 2025, there were very strong competing news topics at international level, especially in the context of major geopolitical events.



Sustained interaction with the press

Since 2020, we have promoted our publications virtually, which has enabled us to increase our contacts with journalists from national media outlets in the EU member states.

In 2025, we issued **40 press releases** in the 24 EU languages, as well as a range of information notes, media advisories and ready-to-use audio statements in certain languages. We gave almost **100 interviews** with major media outlets throughout Europe, covering radio, TV and the written press. Lastly, we held **18 online press briefings** and 12 additional country-specific press briefings for the annual report. Altogether, our briefings attracted 675 journalists, most of them representing major national media outlets in EU member states.



Over 992 000 visits to the ECA website

We launched our current ECA website in 2023. Last year it received over 992 000 visits (compared to 780 000 in 2024), resulting in around 1 755 800 unique page views and almost 58 000 downloads (2024: 1 295 025 and 56 440 respectively).



More followers on social media

Our four main social media accounts (Facebook, Instagram, LinkedIn and X) logged **70 500** followers in 2025, up from 61 500 in 2024 and 55 500 in 2023. Additionally, in April 2025 we launched three new social media accounts on Bluesky, Mastodon and Threads, and attracted over 1 500 followers between then and the end of the year. On 15 November 2024 we published the first edition of a monthly LinkedIn newsletter (ECA Insights), which provides a fresh look at recent reports and a preview of upcoming audits and reached over 12 500 subscribers by the end of 2025.

Impact and perception of our work

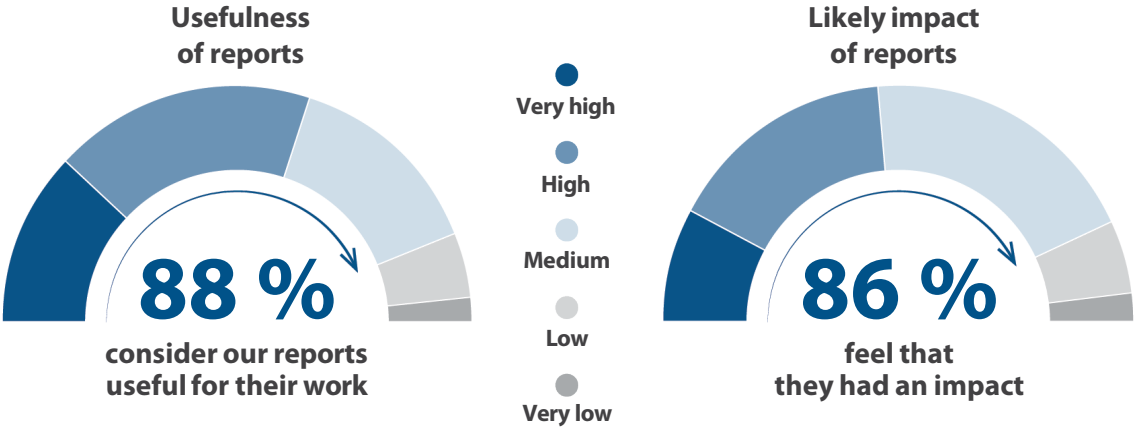


88 % of those surveyed find our reports useful for their work

We assess the **likely impact and usefulness of our work** by surveying the readers of our reports at the European Parliament, Council, Commission, EU agencies, member states’ permanent representations, member state agencies, and SAIs, as well as non-governmental organisations, academia, the media and other parties.

Since 2018, we have carried out anonymised electronic surveys to obtain **qualitative feedback on selected reports** and general suggestions for our work.

In 2025, **88 %** of survey respondents considered our reports useful for their work (2024: 89 %), and **86 %** felt that they had an impact (2024: 82 %).

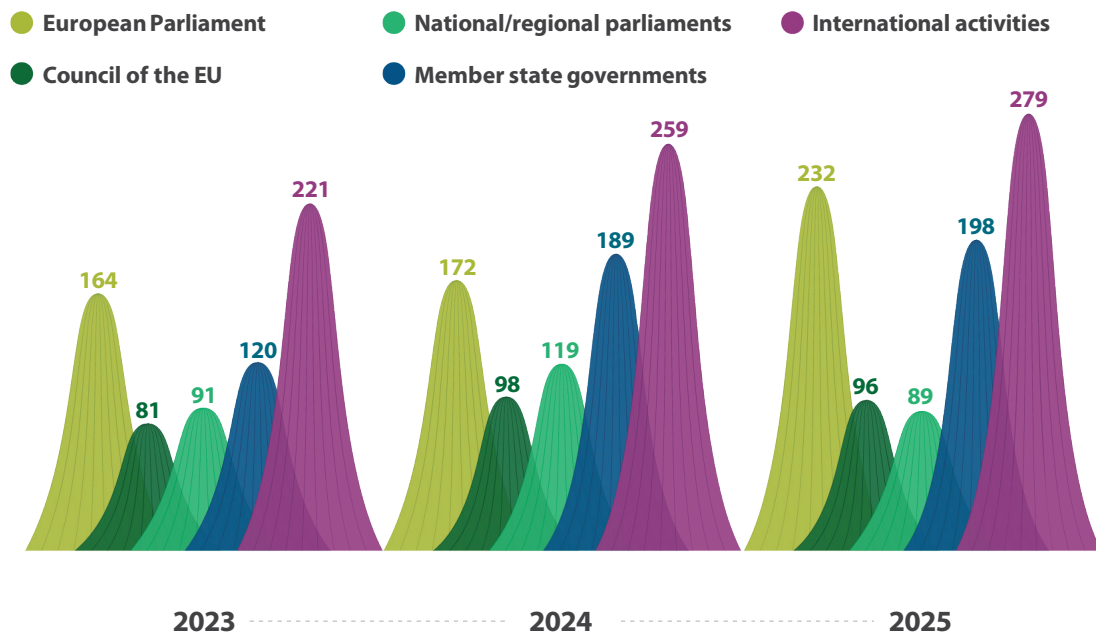


Our appearances before other institutions, national/regional parliaments and member state governments, and international activities

Interaction with stakeholders still on the rise

In 2025 our interaction with our European and international stakeholders continued its upward trend overall, through **615 appearances** before European Parliament committees, Council preparatory bodies, national/regional parliaments, and member state governments (2024: 578; 2023: 456).

We also participated in **279 international activities**. These included the activities of international public audit organisations, in particular INTOSAI and EUROSAI, as well as bilateral events with other SAIs, conferences, meetings, and activities targeting a wider audience (2024: 259; 2023: 221).



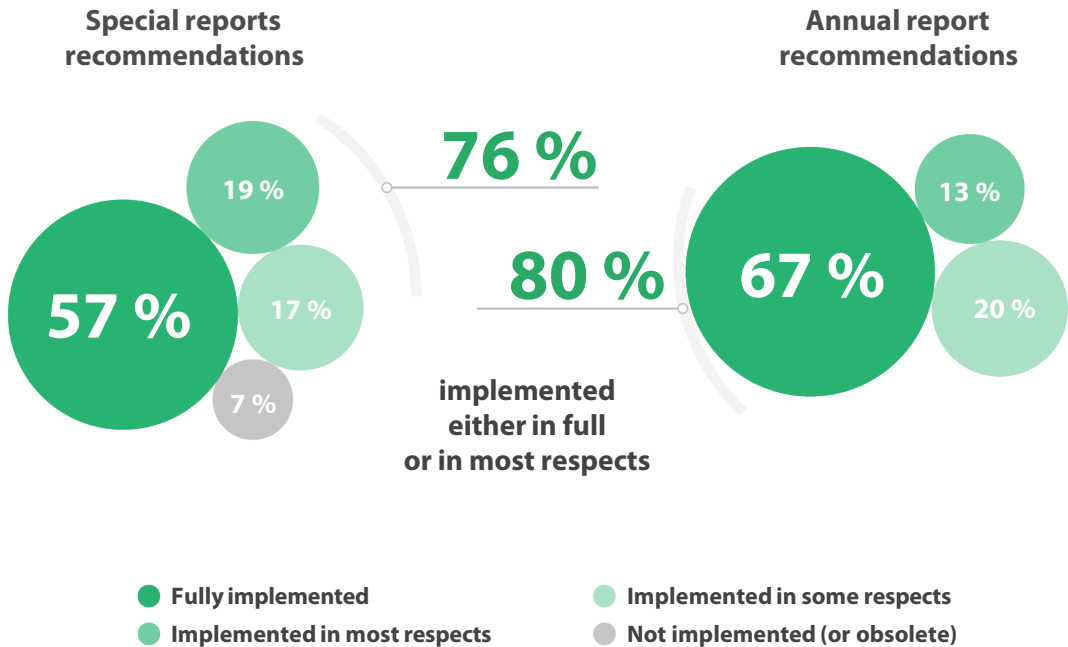
Implementation of ECA recommendations



More than 75% of the recommendations we issued in 2021 have been implemented fully or in most respects

We **follow up the implementation of our recommendations**. In 2025, we analysed the recommendations we addressed to the Commission and other institutions in our 2021 reports.

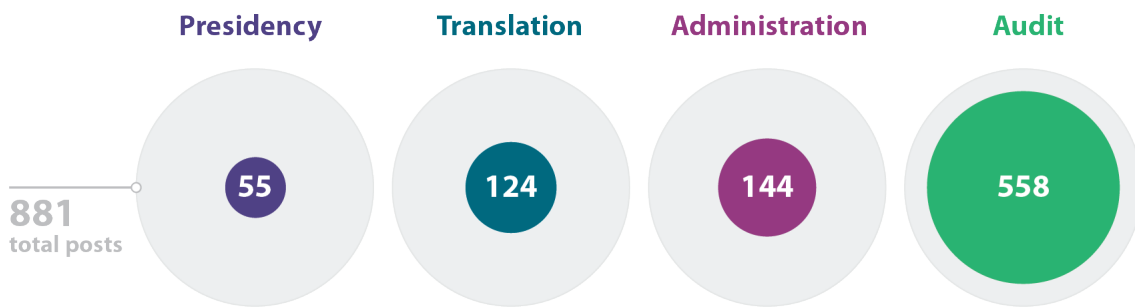
We found that **80 %** of the **24** recommendations we followed up from our **2021 annual report** and **76 %** of the **234** recommendations that we followed up from our **2021 special reports** had been implemented either in full or in most respects.



Our staff

Staff numbers

At the end of 2025, we had **881 permanent and temporary posts** (one post fewer than in 2024²). Of these, 558 posts were in the audit chambers, including 104 posts in Members' offices. The Presidency includes the President and his office, the Directorate of the Presidency, the Legal Service and the Internal Audit Service.



In addition, as of the end of the year we employed **85 contract staff** and **29 seconded national experts** (2024: 84 and 26 respectively).

Recruitment

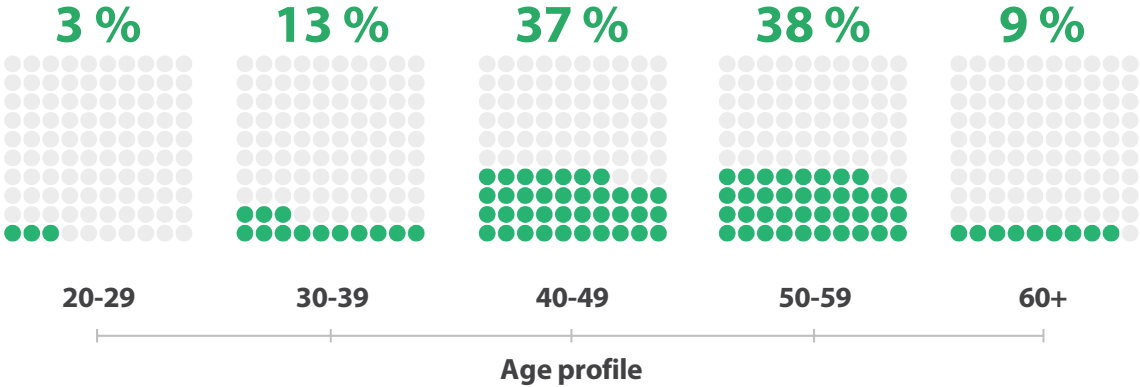
Our recruitment policy mirrors the general principles and employment conditions set for the EU institutions, and our staff have a **broad range of academic and professional backgrounds**.

In 2025, we recruited **101 new staff** (2024: 104): 27 officials, 40 temporary staff, 26 contract staff and 8 seconded national experts. We also provided **79 traineeships** (64 in 2024) for university graduates, lasting 3 to 6 months. We paid a monthly allowance to 75 of the 79 trainees, and four were supported by their member state.

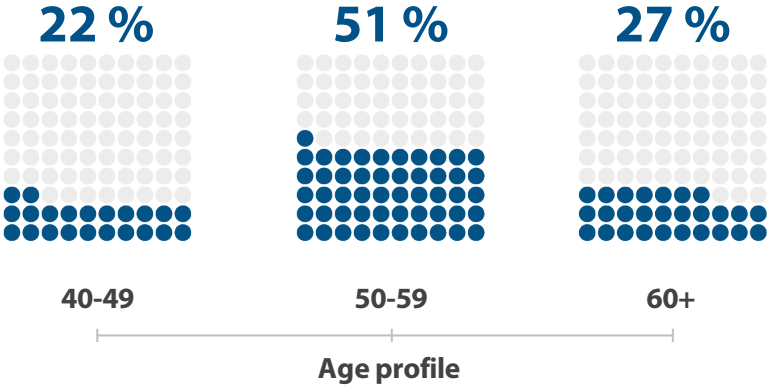
² One post was transferred to CERT-EU.

Age profile

Three quarters (75 %) of our staff in active service at the end of 2025 were aged 40 to 59, roughly the same proportion as in 2024 (76 %).

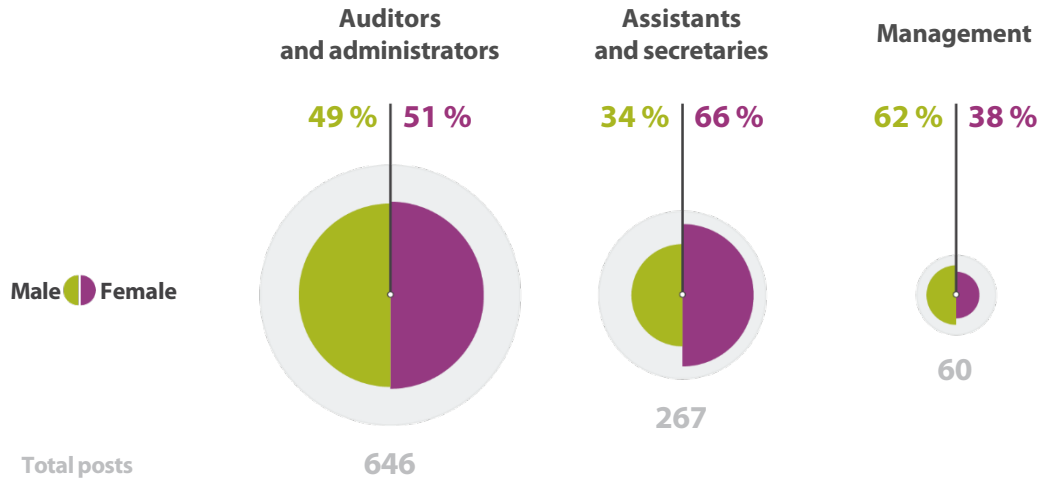


78 % of our managers are aged 50 or over (2024: 72 %). This will mean the renewal of a substantial proportion of our management over the next 5 to 10 years.

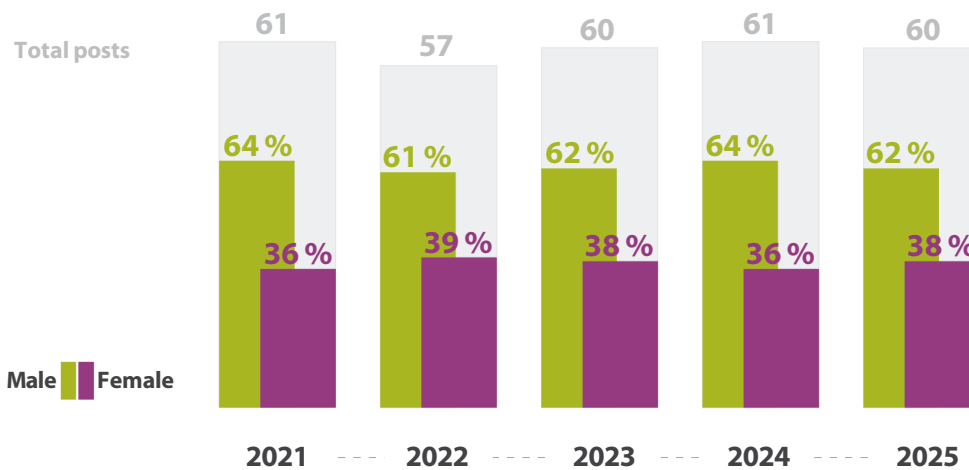


Equal opportunities

Our **total workforce** consists of roughly **equal proportions of women and men**.

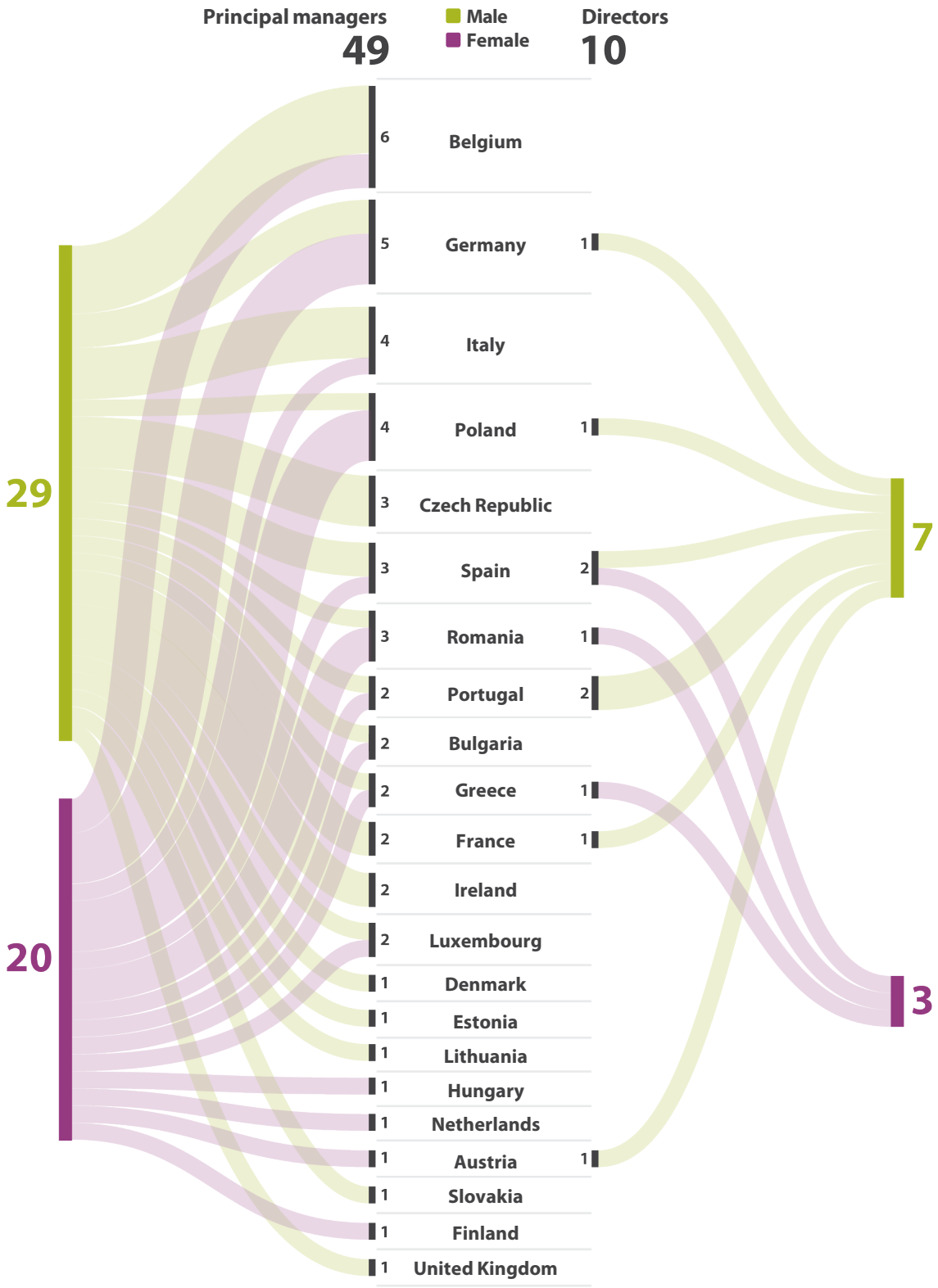


We are committed to offering **equal career opportunities** for our staff at all levels. It is our policy to employ equal proportions of women and men, and the share of female directors and principal managers has increased in recent years, from 33 % in 2020 to 38 % in 2025.



The proportion of female principal managers in audit is **42 %** (44 % in 2024), which is already above the 2027 target of 40 %. The share of female heads of task is 40 %.

Similarly, we are committed to maintaining a **geographical balance among our staff**, and we monitor **geographical distribution in our management**.



In line with our [Diversity and Inclusion Action Plan \(2021-2025\)](#), we have implemented several D&I measures focusing on disability. Last year marked the first year of implementing the [Roadmap towards a more inclusive workplace for people with disabilities](#). The most notable achievements included the introduction of positive action programmes, resulting in the recruitment of two trainees and one contract staff member with disabilities; the launch of a signage project in our buildings; the creation of a working group on digital accessibility and the preparation of easy-to-read versions of several documents; and the successful organisation of a Disabilities Awareness Week.

Ethics

We apply ethical guidelines based on the **values** of independence, integrity, objectivity, transparency and professionalism. We endorse the requirements set out in the [INTOSAI Code of Ethics](#) (ISSAI 130) and have included them in our [ethical guidelines](#), which are valid for all Members and staff.

The Ethics Committee seeks to uphold our standards by reviewing relevant ethical matters, such as Members' external activities. It consists of three individuals appointed by the College: two ECA Members and one external person chosen for their knowledge and professional qualities. The ECA Ethics Committee held six meetings in 2025.

We participate in the Interinstitutional Body for Ethical Standards for Members of Institutions and Advisory Bodies of the EU.

On 10 April 2025 we took part in the first ever interinstitutional staff event dedicated to ethics. The event focused on the role of ethics in shaping organisational culture and guiding professional conduct. It highlighted the fundamental values of integrity, accountability and transparency – cornerstones of the EU's approach to administration – and provided a collaborative platform for EU staff to offer insights and feedback on their awareness and application of ethical principles in their various fields of activity. We delivered a workshop on "Navigating the ethical landscape of artificial intelligence".

Audit support

Digital transformation of audit

To improve the efficiency of our audit processes, we are constantly striving to enhance the integration and interoperability of all our systems. And to make the most of new technologies in auditing, we have established services in IT audit, data science and automation.

Building on an initial AI framework, in our **AI strategy for 2026-2030** we set out strategic guidelines for the responsible and innovative use of AI in audit over the next 5 years. This strategic direction is being overseen by the newly established AI Steering Committee.

The **2026-2030 Information, Workplace and Innovation Development Plan**, adopted in 2025, sets out our commitment to designing, developing, delivering and continuously improving digital, workplace and innovation services and solutions that enhance audit quality, build stakeholder trust, and promote efficiency and sustainability across the organisation. The plan also underscores the need to modernise audit support and management systems over the next 5 years –again with a view to advancing the digital transformation in audit at the ECA.



Data science and IT audit

The **DATA team** (Data and Technology for Audit) is now an established service at the institution. They have contributed to **all types of audits** (performance, financial and compliance), last year supporting over 30 audit teams from all audit chambers. Their support ranges from short-term, targeted assistance to full in-depth involvement in audit work, depending on each task's complexity and data needs.

The implementation of the Commission's new financial and accounting system **SUMMA**, which replaced the previous ABAC system, meant a good deal of work for the DATA team in 2025. As well as dealing with the related **IT audit work**, the team updated the **automation solutions** that facilitate access to and the analysis of information from SUMMA. However, this was only the starting point, since our audit work for the statement of assurance depends on the reliability of SUMMA data and IT controls.



Engaging with stakeholders digitally

Last year, the project to develop a **new application replacing the Stakeholders Management System** transitioned into production. The “contacts database” project was completed, delivering a consolidated data structure for managing contacts and supporting interaction with stakeholders and other entities.

The **ECA Studio** produced a range of audio and video content to support the publication of ECA reports, press conferences, interviews with Members and other activities. In addition, the introduction of new reporting formats and interactive visualisations of audit data enhanced both the presentation of information and the way the ECA engages with its stakeholders.

The new **translation management system** (TraMS) is now running in pilot mode, and the translation dashboard is complete. The **Service Portal** – used internally to handle IT and other requests – has gained several new features.



Digital integration and automation

Work on **audit information systems** has continued to progress, with a view to improving system interoperability and providing a smoother user experience. The effort covers audit documentation and methodology (Assyst, AWARE, ECAfiles, Clear) as well as audit management (AMS). In 2025, the Directorate for Information, Workplace and Innovation launched a comprehensive review of the institutional IT environment, including an in-depth assessment of IT architecture, systems and data.



Innovation in artificial intelligence

In 2025 we ran projects to test generative AI solutions developed by external providers, and we launched a short innovation project to explore the potential for on-site AI infrastructure.

We gave more than half of our staff access to **generative AI tools**, which advanced the practical application of AI in many departments. We aim to adopt and use AI in a thoughtful, ethical and effective way, in line with the usual audit standards.

Visual communication



Making our output easier to understand

In 2025, we introduced a new reporting format for special reports, including an additional communication tool, the “key facts and findings” visual sheet and an updated visual style. The one-page overview of the key facts and findings of our audits is notably based on the growing importance of visuals and data visualisation in the context of interacting with our stakeholders and reaching out to EU citizens. Using visuals in our communication can make the results of our audit work more visible, more understandable, and thus more accessible to citizens and stakeholders. In 2025, the graphic design team in the ECA communication department contributed significantly to the implementation of the newly introduced “key facts and findings” sheet. The team also continued to provide direct support to audit teams, designing infographics and illustrations that are tailored to auditors’ needs in line with the ECA’s visual identity, in order to give greater value to our audit work and enhance the impact of our reports.

Audit methodology



AWARE

Our internal digital platform **AWARE (Accessible Web-based Audit Resource for the ECA)** describes our audit methodology and guidance. It is publicly available on our [website](#) as a **single point of access** to our audit methodology.



Professional training



Targets exceeded

In 2025, we again exceeded the professional training targets: auditors received an average of 6.3 days of non-language training (5.8 in 2024; 6.7 in 2023), exceeding the International Federation of Accountants' recommendation of 5 days per year. Of these, 4.7 days focused on core business (audit-related) training. Non-audit staff attended an average of 3.8 training days (3.9 in 2024; 3.0 in 2023), exceeding the target of 2 days per year.



A rich portfolio of audit training

Throughout the year, a wide range of courses were delivered by internal and external experts, covering audit, policy areas and horizontal topics such as fraud or ethics. In total, we organised 56 policy-area training courses and more than 50 training activities on audit methodology, audit processes, and internal processes supporting the core business.



Enriched digital training

A **training programme on the use of data and technology in audit** is run in collaboration with the DATA team. In 2025, the focus shifted towards training on AI. We organised a total of 37 sessions on both technological and ethical aspects of AI. Twenty generative AI courses were delivered by an external trainer, and the rest mainly by internal experts, either in the form of presentations or informal good-practice sessions.

Language and editorial activities

In 2025, the Language and Editorial Directorate (LED) produced **193 517 pages**, covering translation (including **12 585 outsourced pages**), **revision of originals and drafting assistance** (2024: 227 800). While lower than in 2024, which was an exceptional year, this figure remains broadly consistent with earlier years (2023: 207 943 pages; 2022: 203 710). To optimise the translation process, language teams continue to leverage both computer-aided tools and machine translation technologies. In 2025, at the final stage in the document production process, we also prepared **42 publications, applying and verifying the ECA's editorial and visual identity standards**.

Our translators and language experts maintained strong partnerships with key internal stakeholders, such as the audit chambers and the Directorate of the Presidency. They continued to provide direct support to the audit chambers through **report-writing assistance** to ensure clarity and offered **language assistance** during audit visits and online or hybrid meetings. Language assistance plays a key role in the LED's diversification efforts. Language experts were also involved in **communication work**, giving language advice and improving quality by tailoring messages to the target audience, for example through cultural adaptation.

Following the Court decision to develop a **new report layout** with enhanced digital accessibility, LED collaborated with the Directorate of the Presidency and the Directorate for Information, Workplace and Innovation to implement this project successfully.

A substantial amount of time and staff resources was also dedicated to **implementing a new translation management system, investing in new technologies and testing AI tools**.

Cybersecurity



Meeting regulatory cybersecurity obligations and strengthening operational resilience

In 2025, we devoted a substantial portion of our cybersecurity work to fulfilling the obligations and meeting the tight deadlines set in Regulation (EU, Euratom) 2023/2841. In this connection:

- o following an initial cybersecurity review, we established a corporate cybersecurity risk-management, governance and control framework – completion date 8 April;
- o we conducted a cybersecurity maturity assessment and risk assessment – completion date 8 July;
- o we developed and approved our cybersecurity plan for 2026-2027 – completion date 8 January 2026.

We did not experience any significant cybersecurity incidents in 2025. Nevertheless, we were impacted by a cybersecurity attack on POST Luxembourg on 23 July, which caused a major nationwide network outage, disrupting internet, mobile and landline services. As a result, we had no internet access for a 4-hour period that day.

We took additional steps to protect our digital assets and further strengthen our cybersecurity framework. These included the deployment of encryption at rest, enhancements to anti-ransomware protection across the storage infrastructure, strengthened safeguards against malicious code embedded in Office macros, stricter protection of the ECA email domains against spoofing and other forms of abuse, and the development of a dashboard to monitor the performance of the vulnerability management process.

CERT-EU (the cybersecurity service for the EU's institutions and other bodies) conducted a “red team” simulated attack on the ECA's IT infrastructure to test our prevention, detection and response capability. The findings of this exercise were taken up in an initial action plan and the cybersecurity plan mandated in Regulation (EU, Euratom) 2023/2841.

To improve incident response, we took part in a joint awareness and preparedness cybersecurity exercise (JASPER) co-organised by CERT-EU and ENISA, the EU Agency for Cybersecurity, to test crisis escalation procedures.

Cybersecurity awareness remains a priority, with ongoing staff training, newsletters and phishing simulations to strengthen resilience against cyber threats.

Buildings

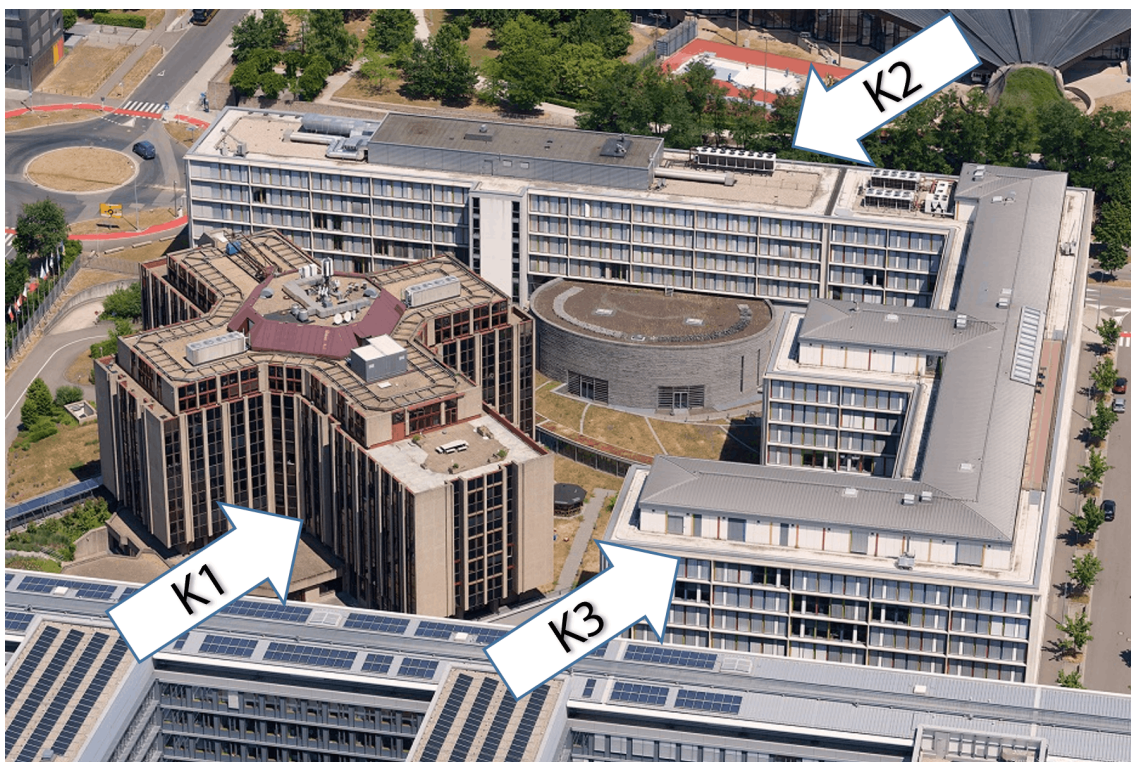


An inclusive, secure and environmentally friendly workplace

We firmly believe that a good workplace is key to achieving our strategic goals. The direct impact on staff wellbeing helps to make the ECA an attractive workplace.

Our vision is to offer a sustainable workplace with a collaborative, wellbeing-oriented, secure, inclusive and environmentally friendly work environment for all staff.

We currently own **three buildings** in Luxembourg's Kirchberg district (K1, K2 and K3), which operate as a single integrated technical entity. We also rent office space for our disaster recovery centre in Luxembourg.



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