2025

Annual report on EU agencies for the 2025 financial year



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Foreword

The EU agencies work in many areas that are important to European citizens in their daily lives. The 43 agencies are located in 23 member states and employ over 17 000 people. They carry out specific technical, scientific or managerial tasks to design, monitor and implement EU policies.

This year's annual report on EU agencies has a **new look** and an **updated approach for the statement of assurance**. We aim to align as far as possible with the approach used in our annual report on the implementation of the EU budget. With this, and in particular with the move to issuing recommendations to our auditees, we also intend to add further value to the annual discharge procedure. The changes in the format of this year's report also reflect the fact that the number of agencies and their budgets have increased and their mandates have expanded in recent years. These changes follow detailed consideration on our part, as well as discussions with the budgetary authorities and our auditees.

From the 2025 financial year onwards, we provide **two opinions** covering all the agencies as a whole: one opinion on the **legality and regularity of their revenue**, and the other on the **legality and regularity of their payments**. Both opinions are new and have not been provided in previous years. The extent of audit work underlying these opinions means they are based on reasonable assurance. As for our statement of assurance on the implementation of the EU budget, we apply our standard assurance model to produce statistically valid estimates of the level of error in the agencies' payments.

At the same time, every financial year and for each agency, we continue to provide three **specific opinions** on the:

- **reliability of the accounts**;
- **legality and regularity of revenue**; and
- **legality and regularity of payments**.

The third opinion, on the legality and regularity of payments, is now based on limited assurance because of the more limited extent of the audit work carried out for each individual agency.

Furthermore, from the 2025 financial year onwards, we modified our approach to quantify the financial impact of **public procurement errors**, taking into account the degree of non-compliance with applicable rules. This change applies to all ECA compliance audits, including those of the annual report on the implementation of the EU budget.

Lastly, in line with our audit approach for the EU's general budget, we issue specific **recommendations** to individual agencies (or groups thereof) on how to address the significant shortcomings identified in our audits. We will also follow up these recommendations when they are due for implementation.

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Chapter 1

General introduction

The structure of our report

1.1 This report presents the results of our audit of the 43 EU agencies for the 2025 financial year. The report is structured as set out below.

- Chapter 1 describes the agencies, as well as our mandate and role.
- Chapter 2 gives an overview of our annual audit of the agencies for the 2025 financial year. Here, we provide two opinions covering the underlying transactions of all the agencies as a whole. One opinion is on the legality and regularity of their revenue, and the other on the legality and regularity of their payments. Chapter 2 also refers to our other publications relating to the agencies.
- Chapter 3 includes a statement of assurance for each of the 43 agencies, on the reliability of their annual accounts and the legality and regularity of the revenue and payments underlying those accounts. Where relevant, we draw attention to significant issues in "emphasis of matter" or "other matter" paragraphs, and we make observations. For issues of particular importance, we also make recommendations. We follow up implementation once this is due, although in any case no later than 3 years after the initial recommendation.
- The replies of the agencies and the EU Agencies Network on the results of our audit are also provided in this report.

1.2 We aim to present our findings concisely. We cannot always avoid using terms specific to the EU, its policies and budget, or to accounting and auditing. On our website, some of these specific terms are explained in a glossary. The terms defined in the glossary appear in *italics* when they first occur in each chapter.

The EU agencies

Type, number and location

1.3 The EU agencies are distinct legal entities, set up to carry out specific technical, scientific, managerial or other tasks that help the EU institutions to design, monitor and implement policies. They have significant influence in areas such as health, safety, security, freedom and justice, which are important to European citizens in their daily lives.

1.4 We refer to the agencies in this report using their acronyms instead of their full names, to make it easier to read. A list of all agencies and their acronyms is provided in ***Annex I***.

1.5 There are three types of agency. We refer to them collectively as "the agencies" (***Figure 1.1***).

- The 33 **decentralised agencies** contribute to preparing and implementing EU policies. This includes technical, scientific, operational and regulatory tasks. Their role is to address specific policy needs and reinforce European cooperation by pooling specialist expertise from the EU and national governments. They are set up to operate for an indefinite period.

- The **six executive agencies** carry out executive and operational tasks relating to EU programmes, such as supporting stakeholders in delivering the European Green Deal (CINEA) and managing certain Horizon Europe projects (REA). They are set up to operate for a fixed period, which is usually aligned with the EU's multiannual financial framework (MFF). The current set of executive agencies was established for a period ending on 31 December 2028, one year after the end of the 2021-2027 MFF.

- Four **other bodies** have specific mandates:

  — the EIT pools scientific, business and education resources to boost the EU's innovation capacity by providing grant funding;

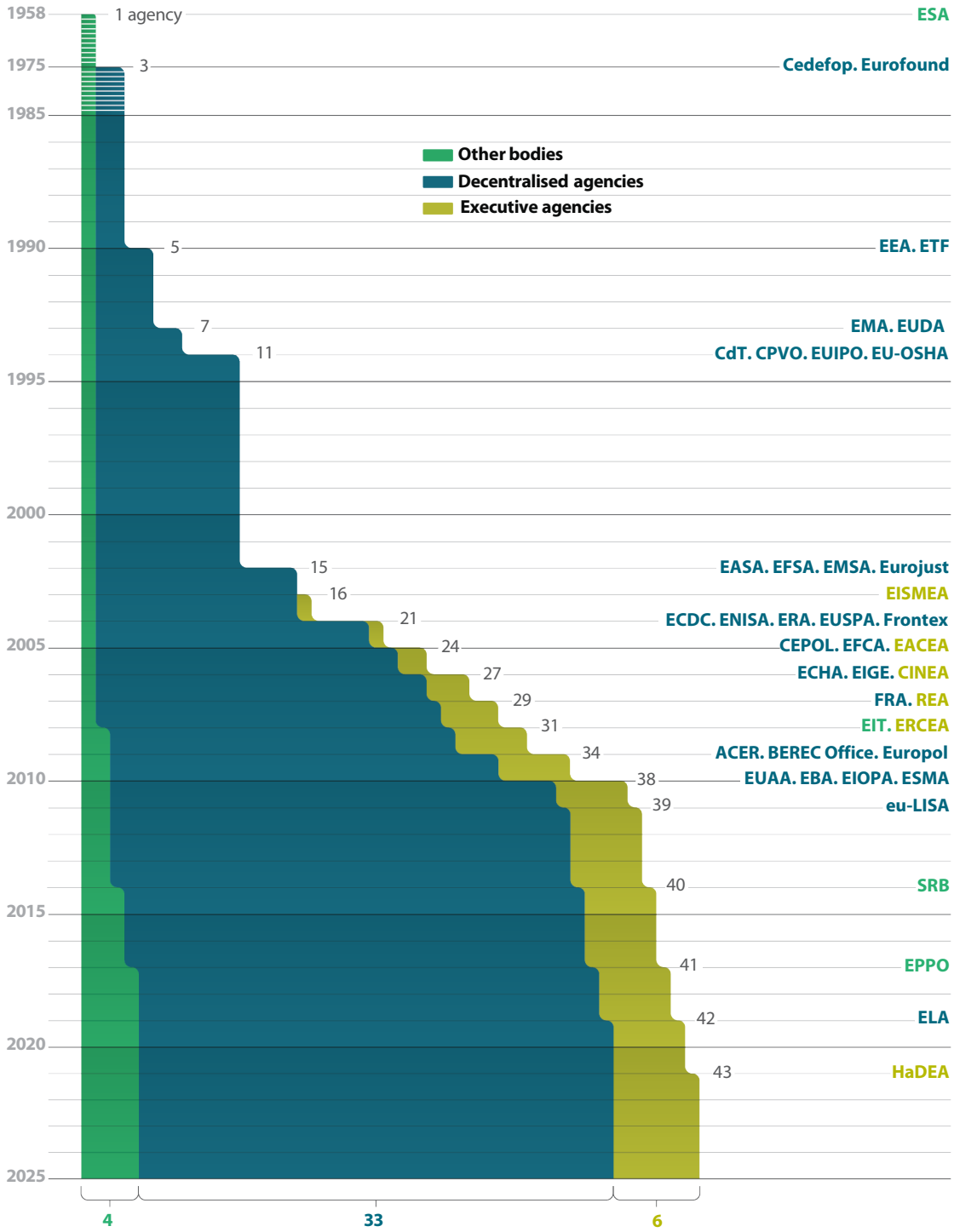
  — the EPPO investigates and prosecutes crimes against the EU budget;

  — ESA's task is to guarantee the regular and equitable supply of nuclear fuels to EU users in line with the Euratom Treaty;

  — the SRB is the central authority of the Single Resolution Mechanism in the European Banking Union, and its mission is to ensure the orderly resolution of banks which are failing or likely to fail, so there is as little impact as possible on the real economy and public finances of EU member states.

1.6 The number of agencies has remained unchanged since 2022 but will increase to 44 for the 2026 financial year as the Anti-Money Laundering Authority (AMLA) became financially autonomous from 1 January 2026.

Figure 1.1 – EU agency establishment timeline

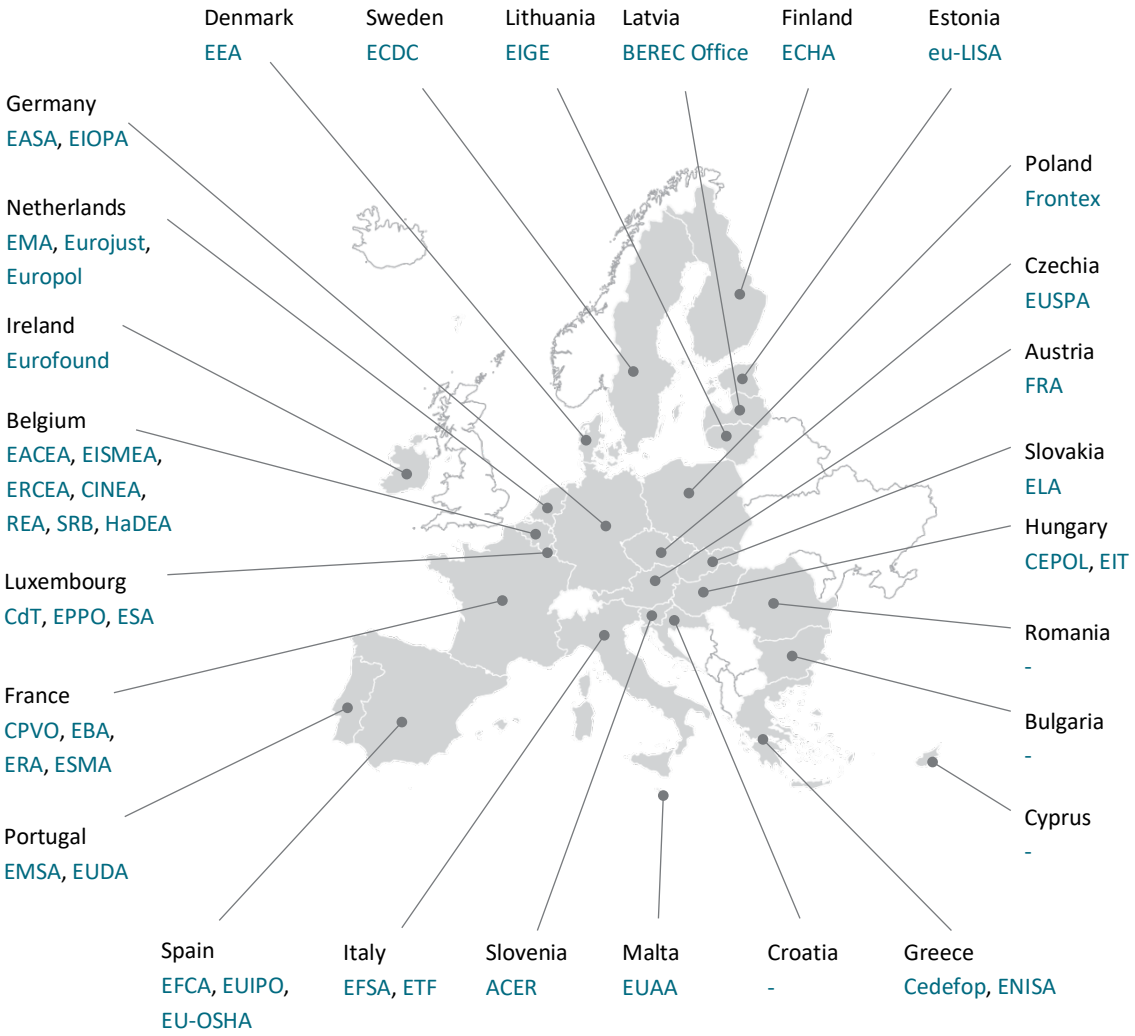


Note: The graph shows the year in which the legal act founding an agency (or its predecessor) entered into force.

Source: ECA.

1.7 Agencies are located across all 27 member states except Croatia, Cyprus, Bulgaria and Romania, as shown in ***Figure 1.2***. Their location is either decided by the Council alone, or jointly by the European Parliament and the Council. All executive agencies are located in Brussels.

Figure 1.2 – Location of agencies across the member states



Administrative boundaries: © EuroGeographics © OpenStreetMap
Cartography: Eurostat – IMAGE, 06/2026

Note: For immediate access to our statement of assurance for any agency, click on the relevant acronym above.

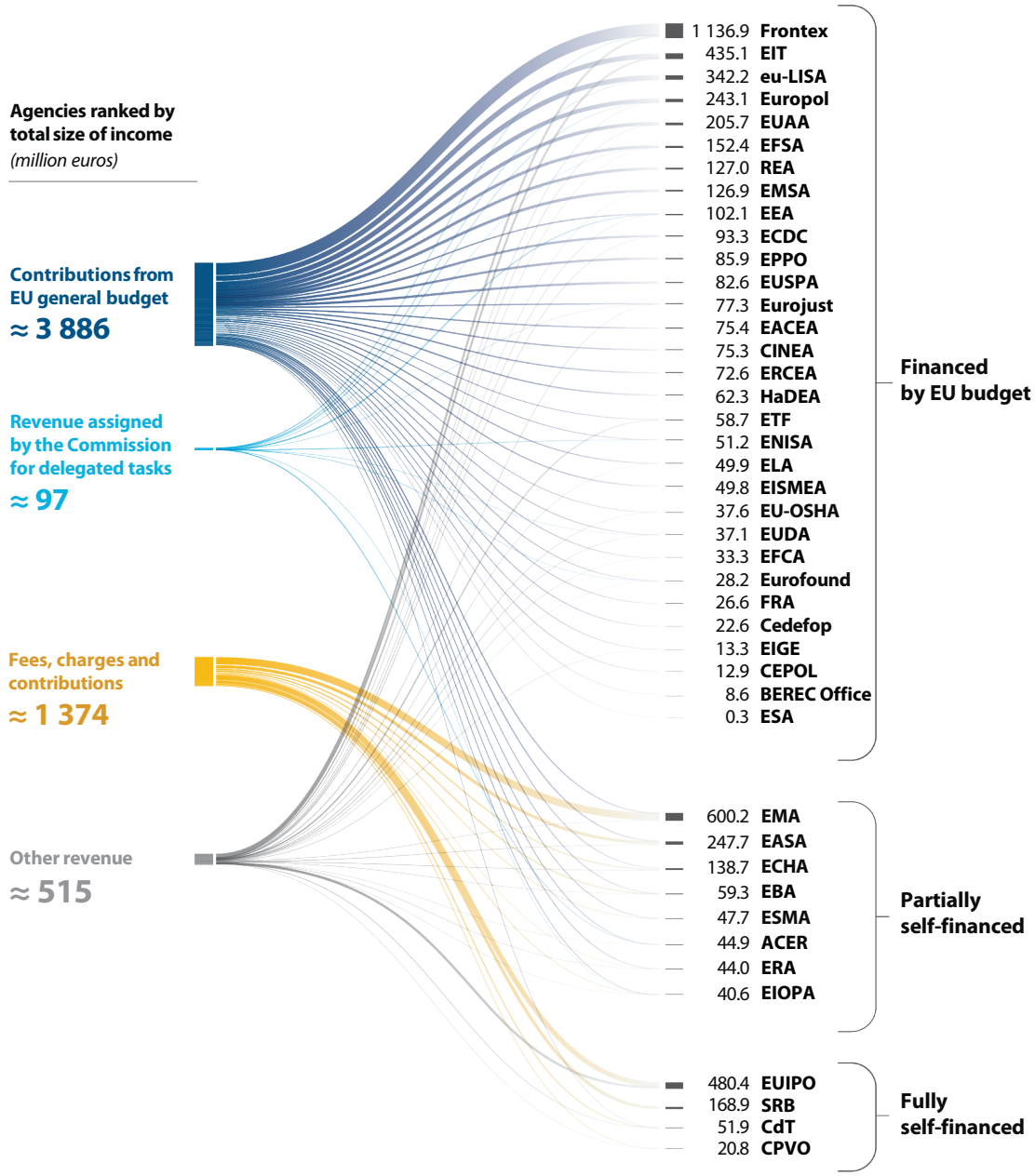
Source: ECA.

Financing, budget and staffing

1.8 Twelve agencies are partly or fully financed by fees and charges from industry and direct contributions from countries involved in their activities. The remaining 31 agencies,

including all executive agencies, are financed almost entirely from the EU's general budget. *Figure 1.3* provides a breakdown of the agencies' budgets by source of revenue.

Figure 1.3 – 2025 agency budgets by source of revenue



Note: 2025 appropriations voted and published. Budgetary reserves are not included.
The accounts of EUSPA for 2025 present a final budget of €82.6 million, while actual revenue amounted to €1.16 billion. This difference is explained by assigned revenue included in the approved budget as a token entry.

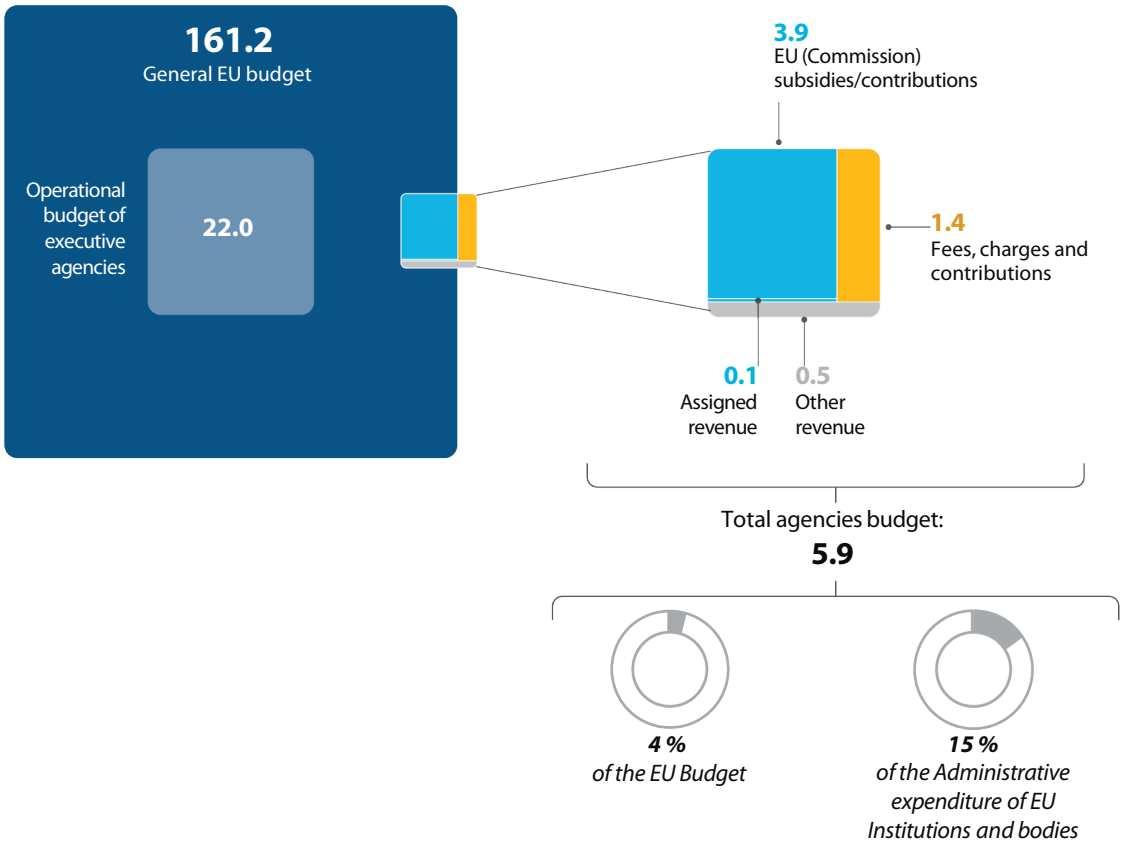
Source: ECA, based on the agencies' 2025 annual accounts.

1.9 In 2025, the total budget of all agencies was €5.9 billion (2024: €5.3 billion). This is equivalent to 4 % (2024: 4 %) of the EU's general budget for 2025 (*Figure 1.4*).

1.10 The budgets of the decentralised agencies and the other bodies cover staff, administrative and operational expenditure. The executive agencies' budgets, which in 2025 amounted to €462 million (2024: €421 million), cover only their staff and administrative expenditure. For their activities (implementing programmes on behalf of the Commission), they managed €22.0 billion from the EU's general budget in 2025 (2024: €20.4 billion).

Figure 1.4 – Comparison of agencies' annual budgets and the EU's general budget

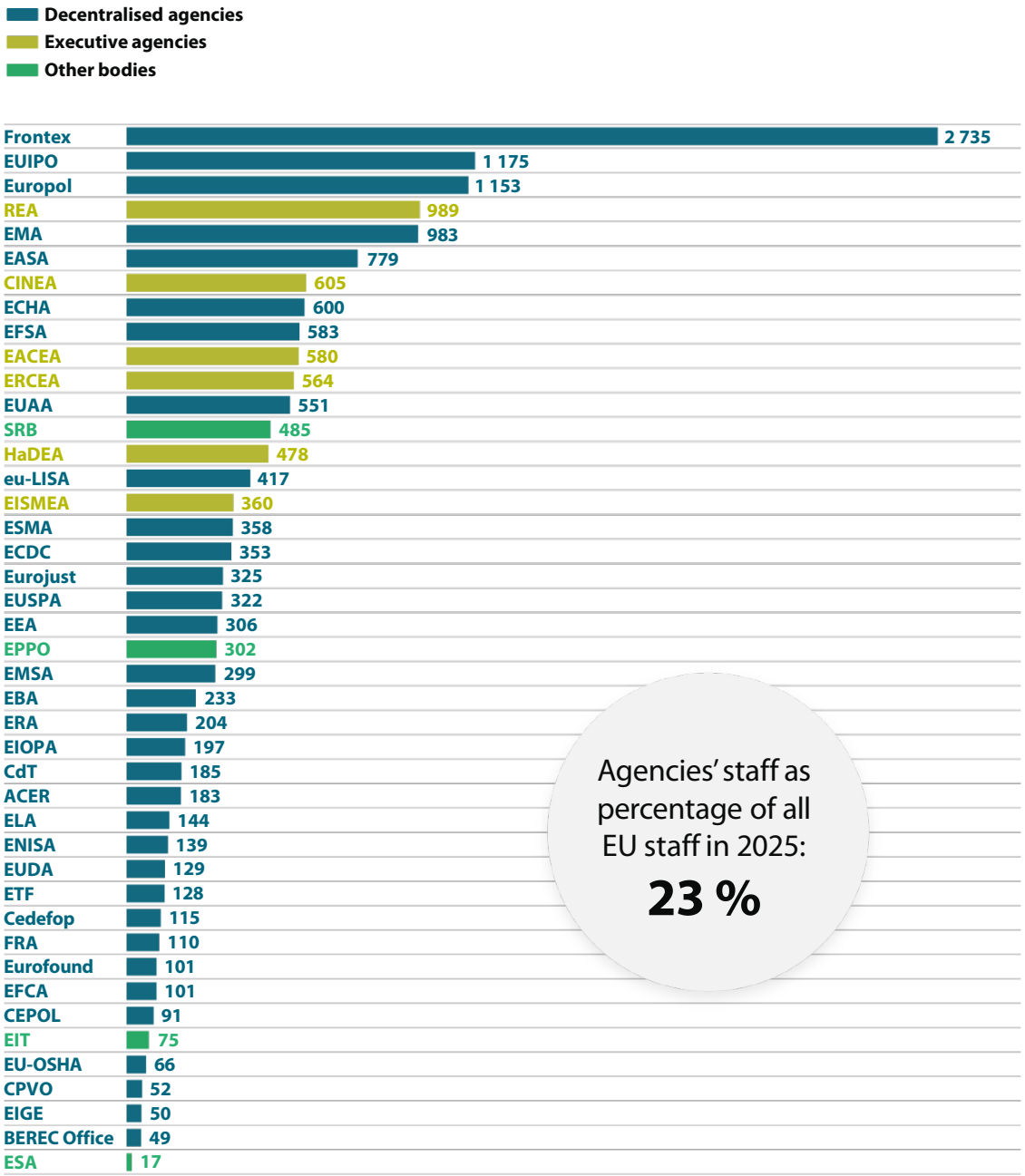
billion euros



Source: ECA, based on the general budget of the European Union for the 2025 financial year; 2025 annual accounts of the European Union; annual activity reports of the executive agencies for 2025.

1.11 ***Figure 1.5*** shows the total number of staff (17 671) employed by the agencies as at 31 December 2025 (2024: 17 037). Around 23 % of all EU staff work for the agencies.

Figure 1.5 – Number of staff per agency, as at end 2025



Note: Figures for staff correspond to the actual number of permanent officials, temporary staff, contract staff and seconded national experts employed on 31 December 2025. The estimated share of EU staff working for EU agencies is based on their establishment plans.

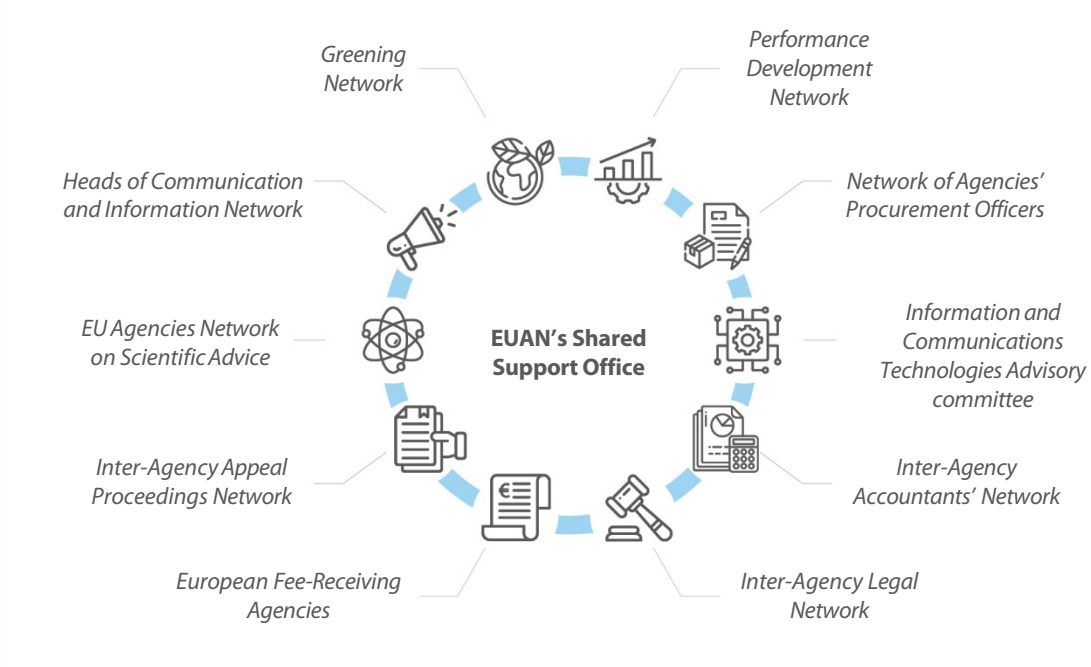
Source: ECA, based on the information obtained from the agencies and the establishment plans for other EU institutions and bodies.

The EU Agencies Network

1.12 The EU Agencies Network (EUAN) was set up by the agencies and joint undertakings as a cooperation platform to enhance their visibility, and identify and promote both possible

efficiency gains and activities with clear EU added value. The Network provides a forum for agencies and joint undertakings to gather and disseminate information, and to share knowledge and expertise, as set out in its 2021-2027 strategy[1]. There are currently 10 thematic sub-networks in the Network (***Figure 1.6***).

Figure 1.6 – EU Agencies Network's shared support office and sub-networks



Source: EU Agencies Network.

1.13 The EUAN is chaired by a different agency or joint undertaking each year, on a rotational basis. In 2025, the chair was jointly CEPOL and the EIT until 28 February 2025, followed by ENISA from 1 March 2025. The Network holds plenary meetings twice a year, which are coordinated by a shared support office.

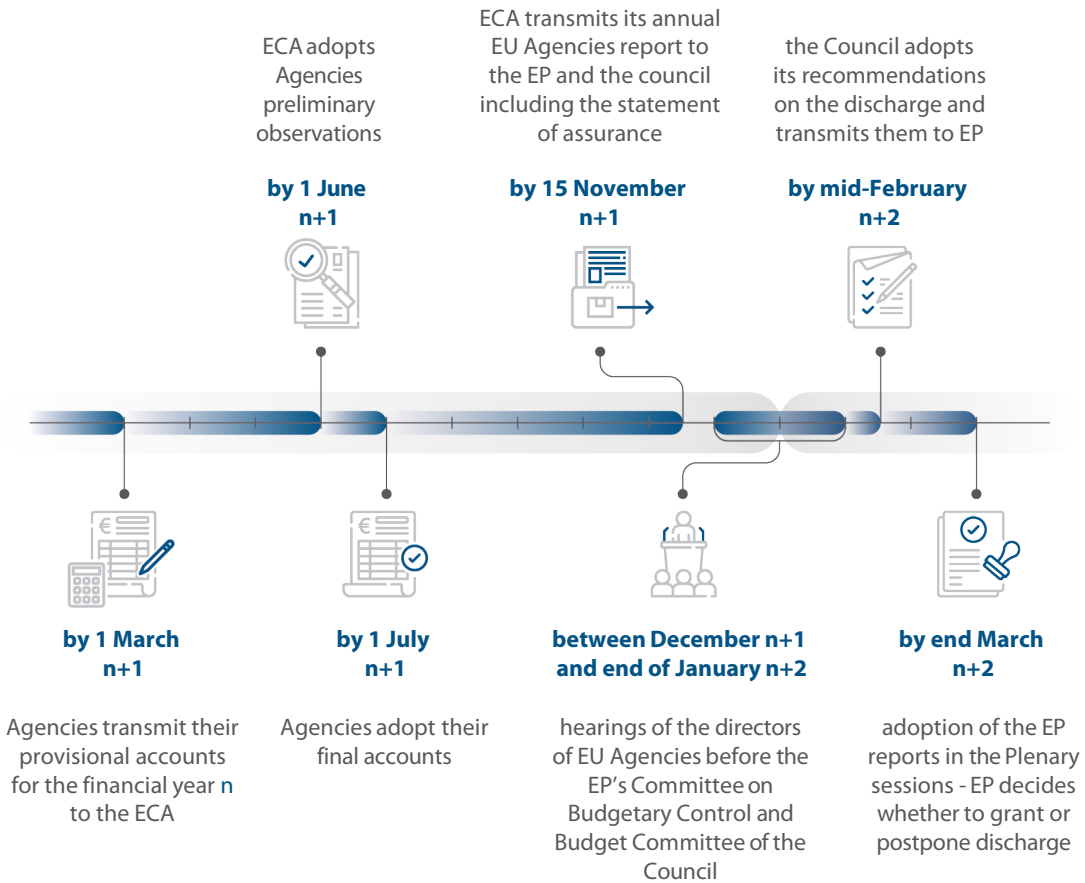
[1] 2021-2027 Strategy for the EU Agencies Network, Brussels, 9 November 2020.

The ECA's mandate and the discharge

1.14 The European Court of Auditors (ECA) is the EU's external auditor. In line with the Treaty on the Functioning of the European Union (TFEU) and the EU Financial Regulation[2], each year our specific annual report on agencies provides the European Parliament and the Council with a statement of assurance as to the reliability of the accounts and the legality and regularity of the transactions (revenue and payments) underlying these accounts.

1.15 The European Parliament and the Council are responsible for the annual budgetary and discharge procedures of all executive agencies and of most decentralised agencies and other bodies. The timeline of the discharge procedure is shown in ***Figure 1.7***.

Figure 1.7 – Annual discharge procedure



Source: ECA, based on the EU Financial Regulation.

[2] Article 287(1) of the Treaty on the functioning of the European Union and Article 70(6) of the EU Financial Regulation.

1.16 Our audit mandate does not currently cover three agencies working in the field of defence (the European Defence Agency, the European Institute for Security Studies and the European Union Satellite Centre). These are financed through member state contributions and are audited by other independent external auditors[3].

1.17 The budgetary and discharge procedures for two fully self-financed decentralised agencies (the CPVO and the EUIPO) are administered by the CPVO Administrative Council and the EUIPO Budget Committee respectively.

1.18 In this report, we also report on the SRB's contingent liabilities[4]. The SRB's annual budgetary and discharge procedure is solely the responsibility of its Board.

[3] Review 01/2014.

[4] Article 92(4) of the SRM Regulation.

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Chapter 2

Overview of audit results

Introduction

2.1 This chapter gives an overview of our annual audit of the EU agencies for the 2025 financial year. For issues of particular importance, we make recommendations, set deadlines for their implementation and later follow them up. For more details on our audit approach and methodology, see ***Annex II***.

2.2 From the 2025 financial year, we provide an opinion for each agency, based on:

- *reasonable assurance* as to the reliability of the accounts;
- *reasonable assurance* as to the legality and regularity of revenue;
- *limited assurance* as to the legality and regularity of payments.

These opinions are set out in chapter 3 of this report.

2.3 In this chapter we summarise our opinions on the reliability of the accounts of all agencies and provide two opinions based on *reasonable assurance* covering all the agencies as a whole. One is on the legality and regularity of their revenue, and the other on the legality and regularity of their payments.

Reliability of the accounts

Opinions on the reliability of the accounts of all agencies

2.4 We issued unmodified opinions on the reliability of the accounts of all but one of the 43 agencies. We consider that each set of accounts for these agencies presents fairly, in all material respects, their financial position as at 31 December 2025, the results of their operations, their cash flows, and the changes in their net assets for the year then ended, in accordance with their financial regulations and with accounting rules based on internationally accepted accounting standards for the public sector. We issued a qualified opinion on the reliability of the accounts for one agency (the EIT), due to the absence of a recognised impairment in the accounts (paragraphs ***3.8.6***-***3.8.7***).

Legality and regularity of revenue and payments for all agencies as a whole

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

2.5 We have audited the legality and regularity of the transactions underlying the accounts for the financial year ended 31 December 2025 of each agency as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

2.6 We have conducted our audit in accordance with the International Federation of Accountants' (IFAC) International Standards on Auditing (ISAs) and Code of Ethics, and the INTOSAI International Standards of Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are described in more detail in the "auditor's responsibilities" section of our report. We have also complied with the independence requirements and ethical obligations in the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

Revenue

Opinion on the legality and regularity of revenue of all the agencies as a whole

2.7 In our opinion, the revenue underlying the agencies' accounts for the year ended 31 December 2025, as a whole, is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payments of all the agencies as a whole

2.8 In our opinion, the payments underlying the agencies' accounts for the year ended 31 December 2025, as a whole, are legal and regular in all material respects.

Other matter

2.9 Because of the material level of error found, we qualified the opinions on the legality and regularity of payments of one agency: the EIT (paragraphs *3.8.14-3.8.15*). Our

opinion on the legality and regularity of payments of all the agencies as a whole is not modified in respect of this matter.

Responsibilities of management and those responsible for governance

2.10 In accordance with Articles 310 to 325 TFEU and the agencies' financial regulations, the management of each agency is responsible for preparing and presenting that agency's accounts on the basis of internationally accepted accounting standards for the public sector, and for the legality and regularity of the underlying transactions. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and presentation of financial statements that are free from material misstatement, whether due to fraud or error. The management also bears ultimate responsibility for ensuring that the activities, financial transactions and other information reflected in the financial statements comply with all relevant regulations.

2.11 In preparing the accounts, management is responsible for assessing the agency's ability to continue as a going concern. It must disclose any matters affecting the agency's status as a going concern and must use the going-concern basis for accounting, unless it intends to liquidate the entity or to cease operations or has no realistic alternative but to do so.

2.12 Those responsible for the governance of each agency are also responsible for overseeing the agency's financial reporting process.

Auditor's responsibilities for the audit of the transactions underlying the accounts

2.13 We provide the European Parliament and the Council as well as other discharge authorities with a statement of assurance as to the legality and regularity of revenue and payments of all the agencies as a whole.

2.14 Regarding the financial information reported for the agencies, we obtain sufficient appropriate audit evidence to express an opinion, based on reasonable assurance, on the revenue and payment transactions underlying the accounts for all agencies as a whole. Our audit approach and methodology are described in detail in ***Annex II***.

2.15 We are solely responsible for our audit opinions. In accordance with the ISAs and ISSAIs, we exercise our professional judgement and maintain professional scepticism throughout our audit.

2.16 We communicate with the management of each agency regarding matters such as the planned scope and timing of the audit and any significant audit findings, including findings of significant weaknesses in internal control.

2.17 In our report, we describe matters that we consider to be of most significance for our audit of the transactions underlying the accounts. We do this unless public disclosure is legally prohibited or, as happens extremely rarely, we determine that a matter should not be disclosed in our report because the adverse consequences of disclosure would reasonably be expected to outweigh the public-interest benefits.

2.18 Reasonable assurance is a high but not absolute level of confidence provided by an auditor. There can be no guarantee that an audit will always detect all instances of non-compliance in the audited transactions underlying the accounts. These instances, which can arise from fraud or error, are considered material if, whether seen separately or together, they could reasonably be expected to influence the decisions taken by the intended users of our report.

Revenue

2.19 For revenue, we obtained reasonable assurance for our opinion by examining each agency's key management and control systems, complemented by substantive testing. For the 31 agencies financed from the EU budget we checked the subsidy paid by the Commission against each agency's adopted budget. In addition, for the 12 fully or partly self-financed agencies we tested a total of 48 revenue transactions. This work was the basis for our opinion on the legality and regularity of the revenue of all the agencies as a whole, and our opinions on the legality and regularity of the revenue of each individual agency.

2.20 In 2025, our audit population for revenue amounted to €5.9 billion.

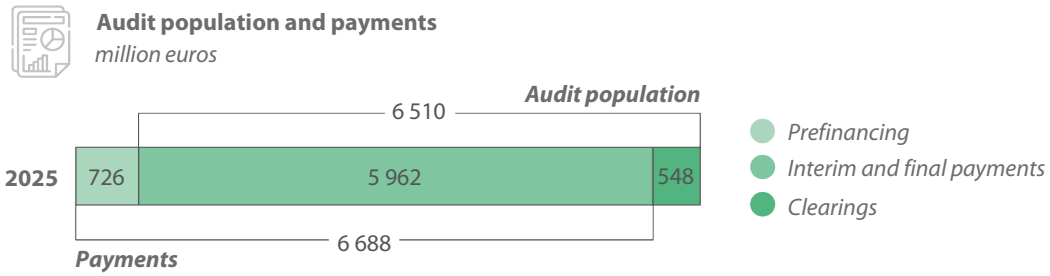
2.21 We found no errors in any of these revenue transactions.

Payments

2.22 For payments, we examined a representative sample of 399 transactions from our audit population, comprising the clearing of pre-financing as well as the interim and final payments accepted by the agency concerned. We also examined the agencies' key management and control systems and tested additional procurement procedures in case they had not been covered sufficiently by our representative sample of transactions. In addition, we followed up errors we had identified in previous years' audits. This work was the basis for our opinion on the legality and regularity of the payments of all the agencies as a whole, based on reasonable assurance, and the opinions on the legality and regularity of the payments of each individual agency, based on limited assurance.

2.23 In 2025, our audit population for payments totalled €6.5 billion. ***Figure 2.1*** shows the agencies' budget spending and our audit population for payments, broken down by type: pre-financing, interim and final payments, and clearing of pre-financing.

Figure 2.1 – Agencies' payments and audit population in 2025

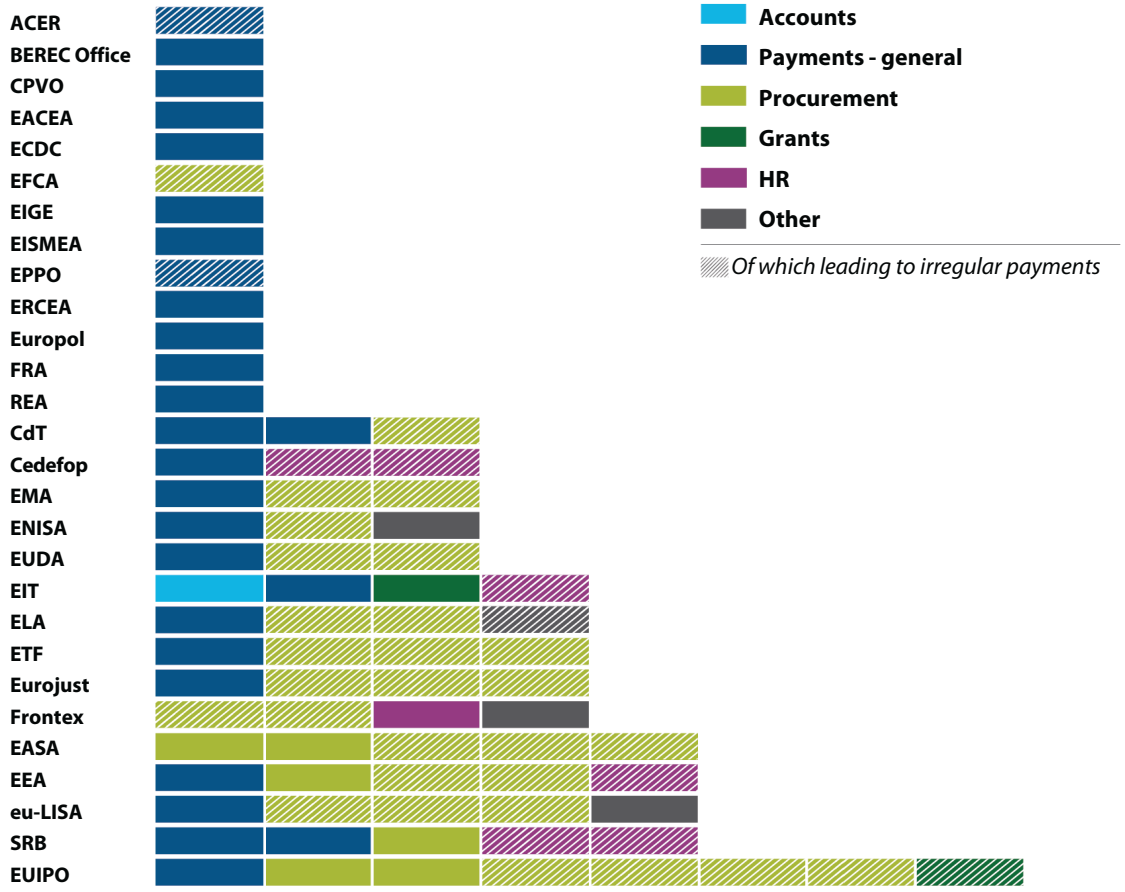


Source: ECA, based on the agencies' annual accounts for 2024 and 2025, and on information obtained from the agencies regarding staff.

2.24 Based on our audit findings, we estimate the overall level of error to be below our materiality threshold of 2 %.

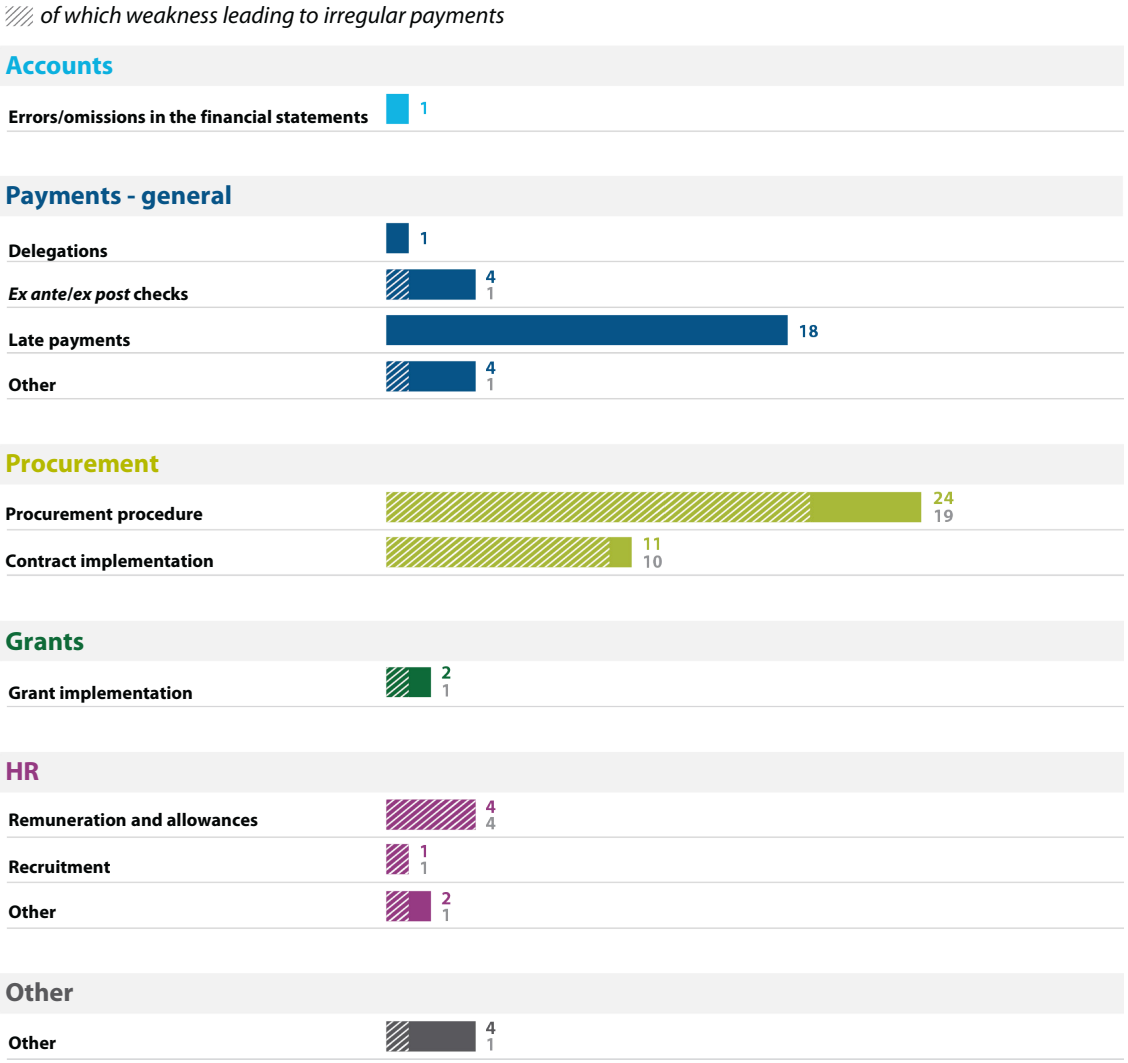
2.25 In total, we make 77 observations related to 28 agencies. ***Figure 2.2*** and ***Figure 2.3*** present an overview of these observations, categorising them by area (procurements, grants, HR matters and other issues). We also show how many of these matters led to errors in payments.

Figure 2.2 – Errors per agency and their impact on regularity of payments



Source: ECA.

Figure 2.3 – Breakdown of errors by sub-category

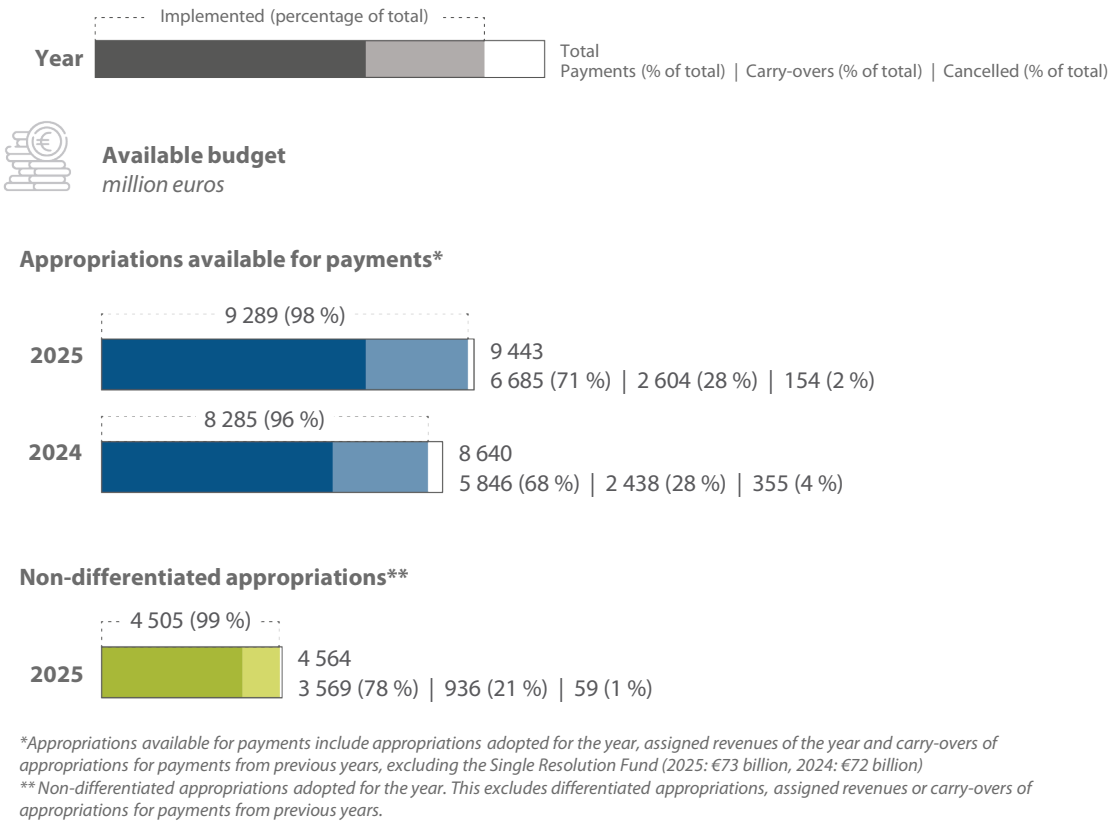


Source: ECA.

Budget implementation

2.26 ***Figure 2.4*** shows the agencies' implementation of their 2025 budgets. Overall, the implementation rate was 98 % (excluding the Single Resolution Fund, which is part of the SRB's budget), but ranged from 87 % for the EUDA to 100 % for EUSPA. The rate of carry overs of non-differentiated appropriations was 21 % on average, ranging from 2 % for the ERCEA to 43 % for Frontex.

Figure 2.4 – Budget implementation at the agencies



**Appropriations available for payments include appropriations adopted for the year, assigned revenues of the year and carry-overs of appropriations for payments from previous years, excluding the Single Resolution Fund (2025: €73 billion, 2024: €72 billion)*
*** Non-differentiated appropriations adopted for the year. This excludes differentiated appropriations, assigned revenues or carry-overs of appropriations for payments from previous years.*

Source: ECA, based on the agencies' annual accounts for the 2024 and 2025 financial years.

Cases of suspected fraud detected during our audits

2.27 As the EU's external auditor, we do not have a mandate to investigate cases of suspected fraud against the EU's financial interests[5]. We are, however, obliged to report such cases to the competent authorities, as part of our obligation under Article 287(2) TFEU to report on "any cases of irregularity" we detect while examining the legality, regularity and sound financial management of all EU revenue and expenditure (as described in "Audit procedures in relation to fraud" in ***Annex II***).

2.28 For the 2025 financial year, at the time of completion of the audit, we had not notified any cases of suspected fraud or other illegal activity affecting the EU's financial interests to the European Anti-Fraud Office (OLAF). Nor had we reported any cases of suspected crimes against the EU's financial interests to the European Public Prosecutor's Office (EPPO).

[5] Article 3 of Directive (EU) 2017/1371.

Other ECA publications on the agencies

2.29 During 2025 and in the first half of 2026, we issued special reports which referred to the work of one or more agencies (***Annex III*** provides more details).

Recommendations

2.30 Based on the findings of our audit for the 2025 financial year, we made a total of 13 recommendations. Of these, 10 relate to several agencies, and three are addressed to individual agencies (*Table 2.1*). Detailed information on these recommendations is included in chapter 3.

Table 2.1 – Our recommendations in 2025

Recommendation title	Agency concerned
Strengthen procurement planning	EASA, Frontex
Strengthen checks on procurement procedures	CdT, EASA, EUDA, EUIPO, Eurojust
Follow up the KIC's liquidation	EIT
Clear grants annually	EIT
Strengthen human resources governance and control framework	Cedefop
Strengthen checks on contract implementation	EEA, Eurojust, Frontex

Agencies’ replies to chapters 1 and 2

https://www.eca.europa.eu/Lists/ECAReplies/EUAN-Replies-SAR-AGENCIES-2025/EUAN-Replies-SAR-AGENCIES-2025_EN.pdf

EUROPEAN
COURT
OF AUDITORS

Chapter 3

Statements of assurance

on the EU agencies

3.1. Information in support of the statements of assurance

Basis for our opinions

3.1.1. We conducted our audit in accordance with the International Federation of Accountants' (IFAC) International Standards on Auditing (ISAs) and Code of Ethics, and the INTOSAI International Standards of Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are described in more detail in the "auditor's responsibilities" section of our report. We also complied with the independence requirements and ethical obligations in the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

Responsibilities of management and those responsible for governance

3.1.2. In accordance with Articles 310 to 325 TFEU as well as the financial regulations of the EU agencies, the management of each agency is responsible for preparing and presenting the agency's accounts on the basis of internationally accepted accounting standards for the public sector, and for the legality and regularity of the underlying transactions. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and presentation of financial statements that are free from material misstatement, whether due to fraud or error. The management also bears ultimate responsibility for ensuring that the activities, financial transactions and other information reflected in the financial statements comply with all relevant regulations.

3.1.3. In preparing the accounts, management is responsible for assessing the agency's ability to continue as a going concern. It must disclose any matters affecting the agency's status as a going concern and must use the going-concern basis for accounting, unless it intends to liquidate the entity or to cease operations or has no realistic alternative but to do so.

3.1.4. Management is also responsible for the other information, including the individual agencies' annual activity reports. Our opinion on the annual accounts does not cover that other information and we do not draw any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the annual accounts, or our knowledge obtained in the audit, or otherwise appears to be

materially misstated. If, based on our work, we conclude that there has been a material misstatement of this other information, we are required to report that fact.

3.1.5. Those responsible for the governance of each agency are responsible for overseeing the agency's financial reporting process.

Auditor's responsibilities for the audit of the accounts and underlying transactions

3.1.6. We provide the European Parliament and the Council, as well as other discharge authorities, with statements of assurance as to the reliability of the accounts of the EU agencies and the legality and regularity of the transactions underlying them.

3.1.7. Regarding the financial information reported for each agency, we obtain sufficient appropriate audit evidence to express an opinion based on reasonable assurance of the accounts, the revenue, and an opinion based on limited assurance on payment transactions underlying the accounts.

3.1.8. Reasonable assurance is a high but not absolute level of confidence provided by an auditor. The procedures performed to form a limited assurance opinion are limited compared with what is necessary to obtain reasonable assurance, but the level of assurance is expected, in our professional judgement, to be meaningful to the intended users of our report. Our audit approach and methodology are described in detail in ***Annex II***.

3.1.9. We are solely responsible for our audit opinions. In accordance with the ISAs and ISSAIs, we exercise our professional judgement and maintain professional scepticism throughout our audit.

3.1.10. We communicate with the agencies' management regarding matters such as the planned scope and timing of the audit and any significant audit findings, including findings of significant weaknesses in internal control.

3.1.11. Based on the audit evidence we obtain, we also assess whether there is any material uncertainty in the form of events or circumstances that may cast significant doubt on an agency's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the accounts or, in the case that those disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence we have obtained up to the date of our report. However, events or circumstances arising after that date may cause an entity to cease to continue as a going concern.

3.1.12. In our report, we describe matters that we consider to be of most significance for our audit of the accounts and the underlying transactions. We do this unless public disclosure is legally prohibited or, as happens extremely rarely, we determine that a matter should not be disclosed in our report because the adverse consequences of disclosure would reasonably be expected to outweigh the public-interest benefits.

3.1.13. Independently of the level of assurance, there can be no guarantee that an audit will always detect every instance of material misstatement or non-compliance in the audited accounts. These instances, which can arise from fraud or error, are considered material if, whether seen separately or together, they could reasonably be expected to influence the decisions taken by the intended users of our report.



Agencies funded under MFF heading 1 – Single market, innovation and digital

3.2. European Union Agency for the Cooperation of Energy Regulators (ACER)

Introduction

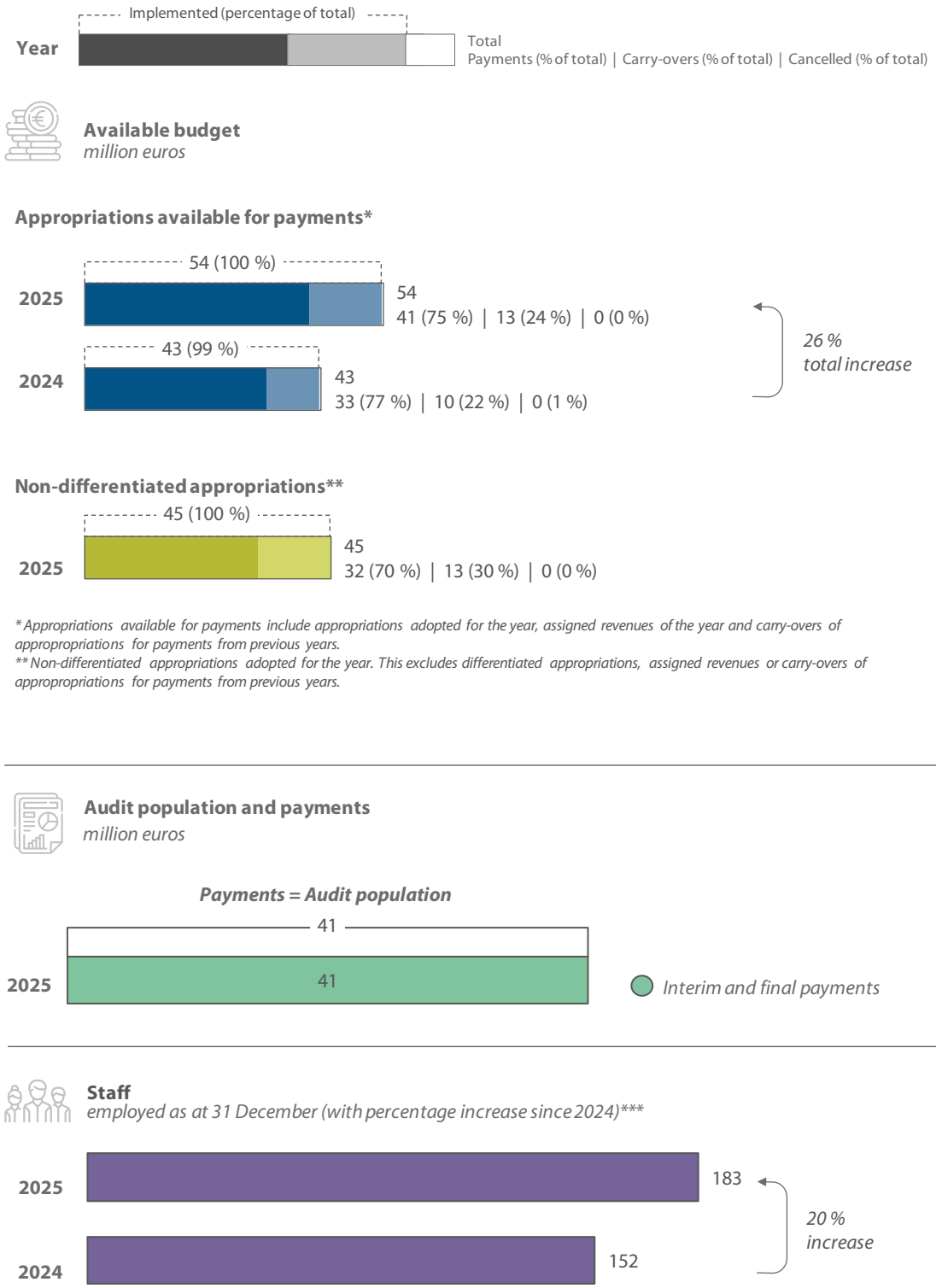
3.2.1. The European Union Agency for the Cooperation of Energy Regulators (ACER), located in Ljubljana, was established by Regulation (EC) No 713/2009, subsequently repealed and replaced by Regulation (EU) 2019/942. ACER fosters the integration and completion of the internal energy market for electricity and natural gas. It promotes a monitored and transparent energy market, with the aim of achieving fair prices for consumers[6].

3.2.2. ***Figure 3.2.1*** presents data on ACER's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 100 %. The carry-over rate of non-differentiated appropriations was 30 %. The high level of carry overs was due to the commitments made before year end to use additional fees of €7.5 million collected in October. The significant increases in payment appropriations and staff numbers in 2025 reflect the expansion of ACER's mandate.

[6] More information on ACER's role and activities is available on its website: www.acer.europa.eu.

European Union Agency for the Cooperation of Energy Regulators (ACER)

Figure 3.2.1 – Key data for ACER



Source: Annual accounts of ACER for the 2024 and 2025 financial years; staff figures provided by ACER.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.2.3. Our audit approach, the basis for our opinion, the responsibilities of the European Union Agency for the Cooperation of Energy Regulators (ACER) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.2.4. We have audited:

(a) ACER's accounts, which comprise the financial statements and the reports on the implementation of ACER's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.2.5. In our opinion, ACER's accounts for the year ended 31 December 2025 present fairly, in all material respects, ACER's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.2.6. In our opinion, the revenue underlying ACER's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.2.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying ACER's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.2.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying ACER's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

3.2.9. The observations which follow do not call our opinion into question.

Observations on the legality and regularity of payments

3.2.10. When implementing one framework contract on IT equipment, which required ACER to check prices on the provider's website, ACER paid the invoiced amount without having obtained the contractor's estimate from the website for the total amount, despite having requested this information. This contravened Article 45(5) of ACER's financial regulation, which requires adequate *ex ante* checks, and thus exposed ACER to a risk of overpayment. As a result, the amount not supported by an estimate is considered irregular.

European Union Agency for the Cooperation of Energy Regulators (ACER)

ACER replies

https://www.eca.europa.eu/Lists/ECAReplies/ACER-Replies-SAR-AGENCIES-2025/ACER-Replies-SAR-AGENCIES-2025_EN.pdf

3.3. Agency for Support for BEREC (BEREC Office)

Introduction

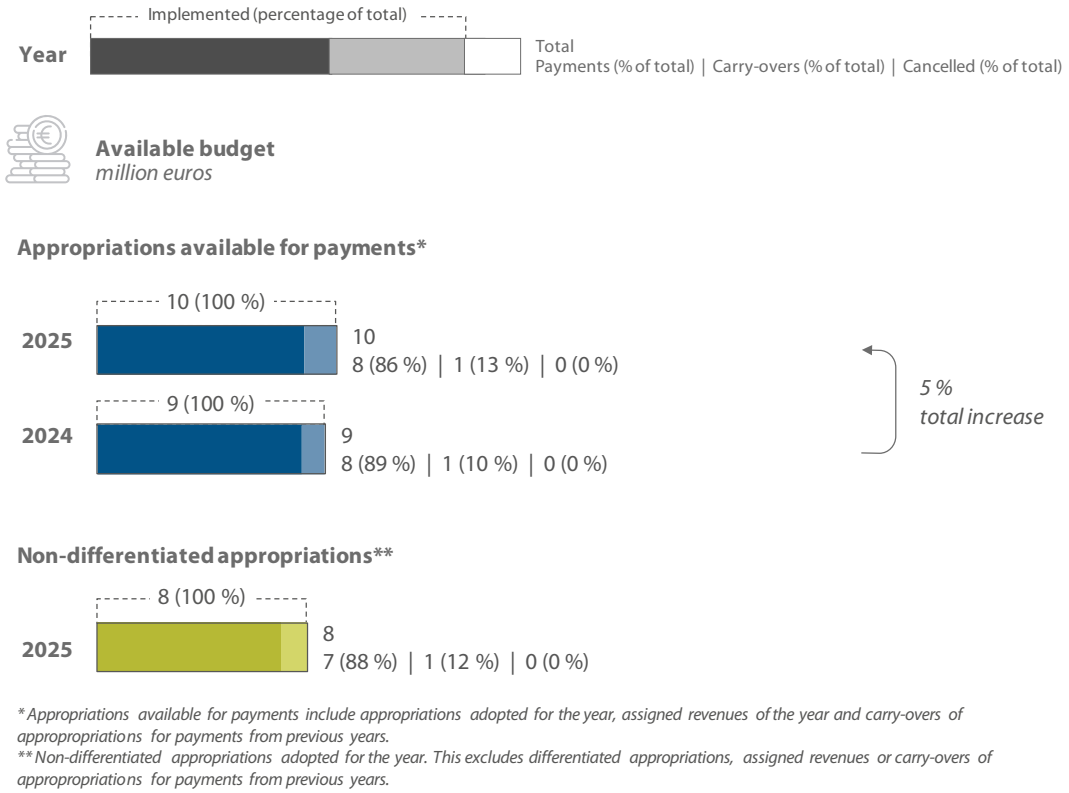
3.3.1. The Agency for Support for BEREC (BEREC Office), located in Riga, was established by Regulation (EC) No 1211/2009, subsequently repealed and replaced by Regulation (EU) No 2018/1971. The BEREC Office provides professional and administrative support services to the Body of European Regulators for Electronic Communications (BEREC). Under BEREC's guidance, it collects and analyses information on electronic communications and disseminates best practices such as common approaches, methodologies and guidelines on the implementation of the EU regulatory framework among national regulatory authorities[7].

3.3.2. ***Figure 3.3.1*** presents data on the BEREC Office's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 100 %. The carry-over rate of non-differentiated appropriations was 12 %.

[7] More information on the BEREC Office's role and activities is available on its website: www.berec.europa.eu.

Agency for Support for BEREC (BEREC Office)

Figure 3.3.1 – Key data for the BEREC Office



*Appropriations available for payments include appropriations adopted for the year, assigned revenues of the year and carry-overs of appropropriations for payments from previous years.
**Non-differentiated appropriations adopted for the year. This excludes differentiated appropriations, assigned revenues or carry-overs of appropropriations for payments from previous years.

***Staff includes EU officials, EU temporary and contract staff, as well as seconded national experts, but excludes interim workers and consultants.

Source: Annual accounts of the BEREC Office for the 2024 and 2025 financial years; staff figures provided by the BEREC Office.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.3.3. Our audit approach, the basis for our opinion, the responsibilities of the Agency for Support for BEREC (BEREC Office) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.3.4. We have audited:

(a) the BEREC Office's accounts, which comprise the financial statements and the reports on the implementation of the BEREC Office's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.3.5. In our opinion, the BEREC Office's accounts for the year ended 31 December 2025 present fairly, in all material respects, the BEREC Office's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.3.6. In our opinion, the revenue underlying the BEREC Office's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.3.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying the BEREC Office's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.3.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying the BEREC Office's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

3.3.9. The observations which follow do not call our opinion into question.

Observations on the legality and regularity of payments

3.3.10. In 2025, the BEREC Office processed 1 050 payment requests, of which 106 (10 %), were paid after the legal deadline. The share of late payments was higher than in 2024, when the BEREC Office made 2 % of its payments late. The higher number of late payments is linked to the technical issues experienced by the Commission's Paymaster Office in relation to the deployment of SUMMA, the Commission's new budgetary, accounting and financial system.

Agency for Support for BEREC (BEREC Office)

BEREC Office replies

https://www.eca.europa.eu/Lists/ECAReplies/BEREC_Office-Replies-SAR-AGENCIES-2025/BEREC_Office-Replies-SAR-AGENCIES-2025_EN.pdf

3.4. European Union Aviation Safety Agency (EASA)

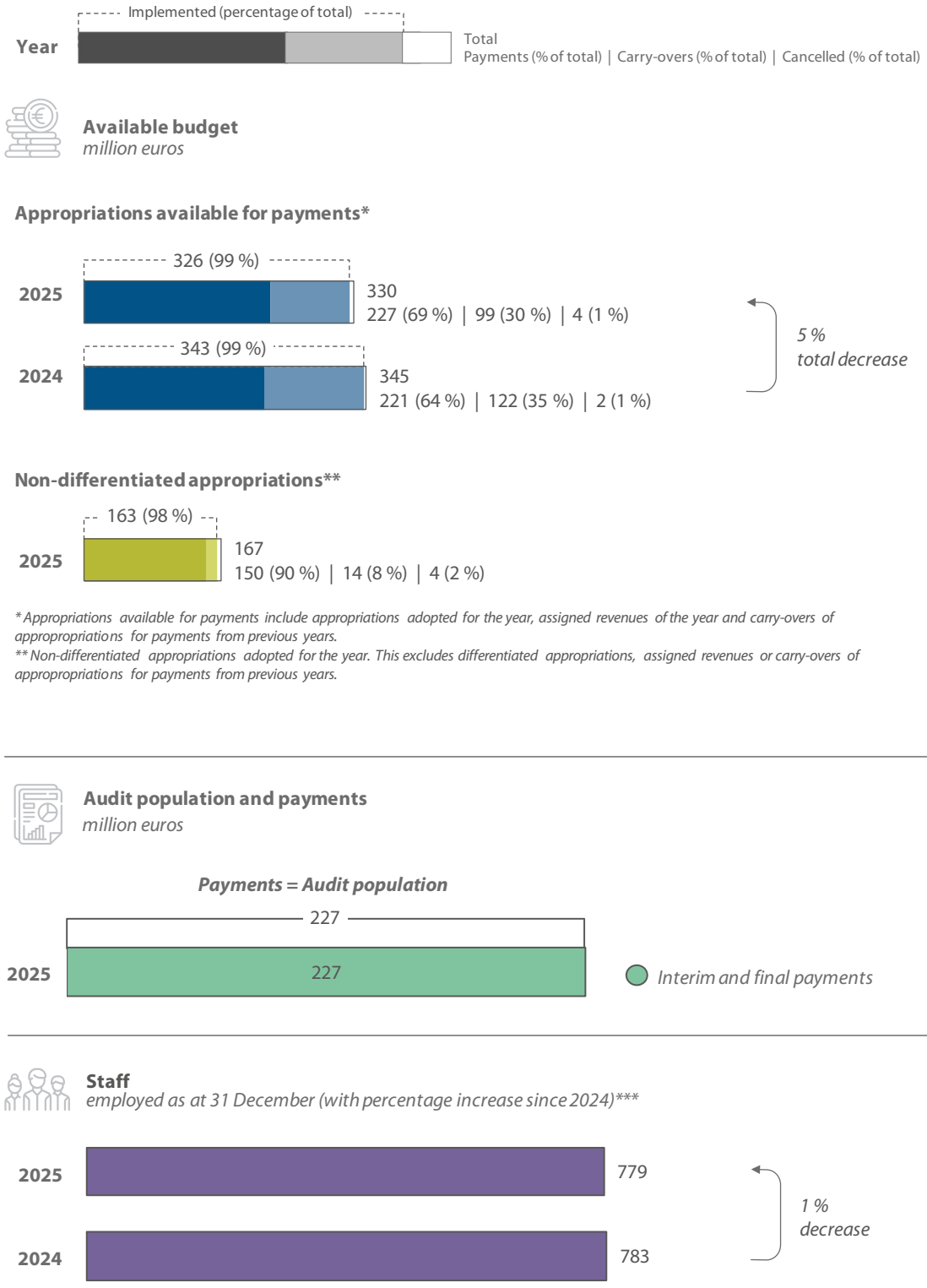
Introduction

3.4.1. The European Union Aviation Safety Agency (EASA), located in Cologne, was established by Regulation EU) 2018/1139. It superseded the European Aviation Safety Agency, established in 2002. EASA has specific regulatory and executive tasks in the field of aviation safety, particularly in relation to the design, production, maintenance and operation of aeronautical products[8].

3.4.2. ***Figure 3.4.1*** presents data on EASA's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 98 %. The carry-over rate of non-differentiated appropriations was 8 %.

[8] More information on EASA's role and activities is available on its website: www.easa.europa.eu.

Figure 3.4.1 – Key data for EASA



Source: Annual accounts of EASA for the 2024 and 2025 financial years; staff figures provided by EASA.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.4.3. Our audit approach, the basis for our opinion, the responsibilities of the European Union Aviation Safety Agency (EASA) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.4.4. We have audited:

(a) EASA's accounts, which comprise the financial statements and the reports on the implementation of EASA's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.4.5. In our opinion, EASA's accounts for the year ended 31 December 2025 present fairly, in all material respects, EASA's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.4.6. In our opinion, the revenue underlying EASA's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.4.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying EASA's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.4.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying EASA's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

3.4.9. The observations which follow do not call our opinion into question.

Observations on the legality and regularity of payments

3.4.10. In 2008, EASA entered into a mission expenses payment solution (lodge account) contract for the settlement and invoicing of travel-related expenses. This contract had been awarded and subsequently retained for more than 17 years without a competitive procedure, periodic market testing, or reassessment. This practice went against the established procurement framework and the principles of transparency, equal treatment and sound financial management established by Article 2(51), Article 160 and Article 161 of the 2018 EU Financial Regulation. As a result, the contract is irregular, leading to irregular payments in 2025.

3.4.11. In 2024, EASA granted a travel management contract which, as part of the selection criteria, required proof of a specific system's certification by a designated third party. The tender documents of the only, and winning, bidder did not provide evidence that this certification requirement had been met. EASA failed to confirm that the minimum requirements had been satisfied before awarding the contract. This breached the principles of transparency and equal treatment established by Article 160 of the 2018 EU Financial Regulation. As a result, the contract is affected by irregularity, leading to irregular payments in 2025.

3.4.12. In addition, the procurement documentation for the travel agency contract mentioned in paragraph ***3.4.11*** did not explicitly include in its volume the significant amounts processed through the lodge account referred to in paragraph ***3.4.10***, which EASA spent on

travel services (mainly air tickets) procured through the travel agency. We note, however, that the expected volume of these services was mentioned in the procurement documentation as background information for potential tenderers.

3.4.13. In 2023, EASA awarded a service contract to a tenderer that did not comply with the selection criterion as they had relied on their parent company's certification without providing the required commitment letter. In the absence of such a letter, the contracting authority assessed the criterion to have been met on the basis of a self-declaration submitted by the tenderer. This breached the principles of transparency and equal treatment established under Article 160 of the 2018 EU Financial Regulation. As a result, the contract is affected by irregularity, leading to irregular payments in 2025.

3.4.14. In a procurement procedure launched in 2024, EASA disregarded a requirement for proof of a quality management system, accepting a tender with an expired certificate. This breached the principle of equal treatment established under Article 160 of the 2018 EU Financial Regulation. As a result, the contract awarded to the second-ranked contractor is affected by irregularity that may lead to irregular payments in the future. We note that EASA made no payments to this contractor in 2025.

Recommendations

3.4.15. Based on our findings for 2025, we recommend the following.

Recommendation EASA-2025-1 – Strengthen procurement planning

EASA should strengthen its procurement planning to ensure that framework contracts are tendered at regular intervals not exceeding 4 years, unless a longer contract duration is duly justified.

Target implementation date: end of 2027.

Recommendation EASA-2025-2 – Strengthen checks on procurement procedures

EASA should strengthen its *ex ante* and *ex post* checks on procurement procedures and report on the results of these checks in its annual activity report.

Target implementation date: end of 2027.

European Union Aviation Safety Agency (EASA)

EASA replies

https://www.eca.europa.eu/Lists/ECAReplies/EASA-Replies-SAR-AGENCIES-2025/EASA-Replies-SAR-AGENCIES-2025_EN.pdf

3.5. European Banking Authority (EBA)

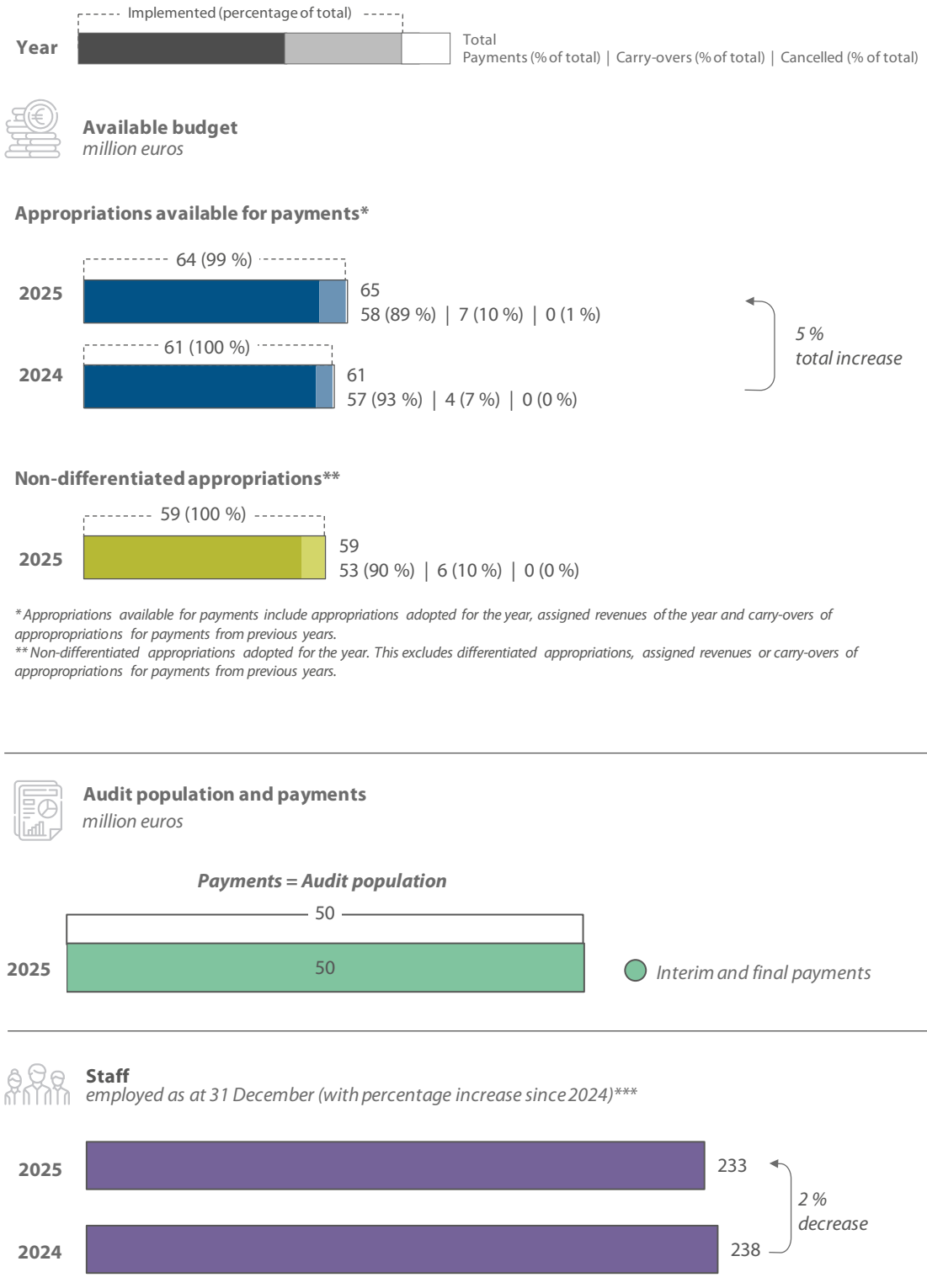
Introduction

3.5.1. The European Banking Authority (EBA), located in Paris, was established by Regulation (EU) No 1093/2010. The EBA contributes to establishing high-quality common regulatory and supervisory practices in the banking sector, and monitors the application of EU banking law by national authorities[9]. It also supports the implementation of the EU's finance framework, including Digital Operational Resilience Act (DORA) on information and communication technology risk and operational resilience, the Markets in Crypto-Assets Regulation (MiCAR), and the European Market Infrastructure Regulation (EMIR) on derivatives clearing and risk mitigation.

3.5.2. ***Figure 3.5.1*** presents data on the EBA's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 99 %. The carry-over rate of non-differentiated appropriations was 10 %.

[9] More information on the EBA's role and activities is available on its website: www.eba.europa.eu.

Figure 3.5.1 – Key data for EBA



** Appropriations available for payments include appropriations adopted for the year, assigned revenues of the year and carry-overs of appropriations for payments from previous years.*
*** Non-differentiated appropriations adopted for the year. This excludes differentiated appropriations, assigned revenues or carry-overs of appropriations for payments from previous years.*

****Staff includes EU officials, EU temporary and contract staff, as well as seconded national experts, but excludes interim workers and consultants.*

Source: Annual accounts of the EBA for the 2024 and 2025 financial years; staff figures provided by the EBA.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.5.3. Our audit approach, the basis for our opinion, the responsibilities of the European Banking Authority (EBA) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.5.4. We have audited:

(a) the EBA's accounts, which comprise the financial statements and the reports on the implementation of the EBA's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.5.5. In our opinion, the EBA's accounts for the year ended 31 December 2025 present fairly, in all material respects, the EBA's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.5.6. In our opinion, the revenue underlying the EBA's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.5.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying the EBA's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.5.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying the EBA's accounts and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

European Banking Authority (EBA)

EBA replies

https://www.eca.europa.eu/Lists/ECAReplies/EBA-Replies-SAR-AGENCIES-2025/EBA-Replies-SAR-AGENCIES-2025_EN.pdf

3.6. European Chemicals Agency (ECHA)

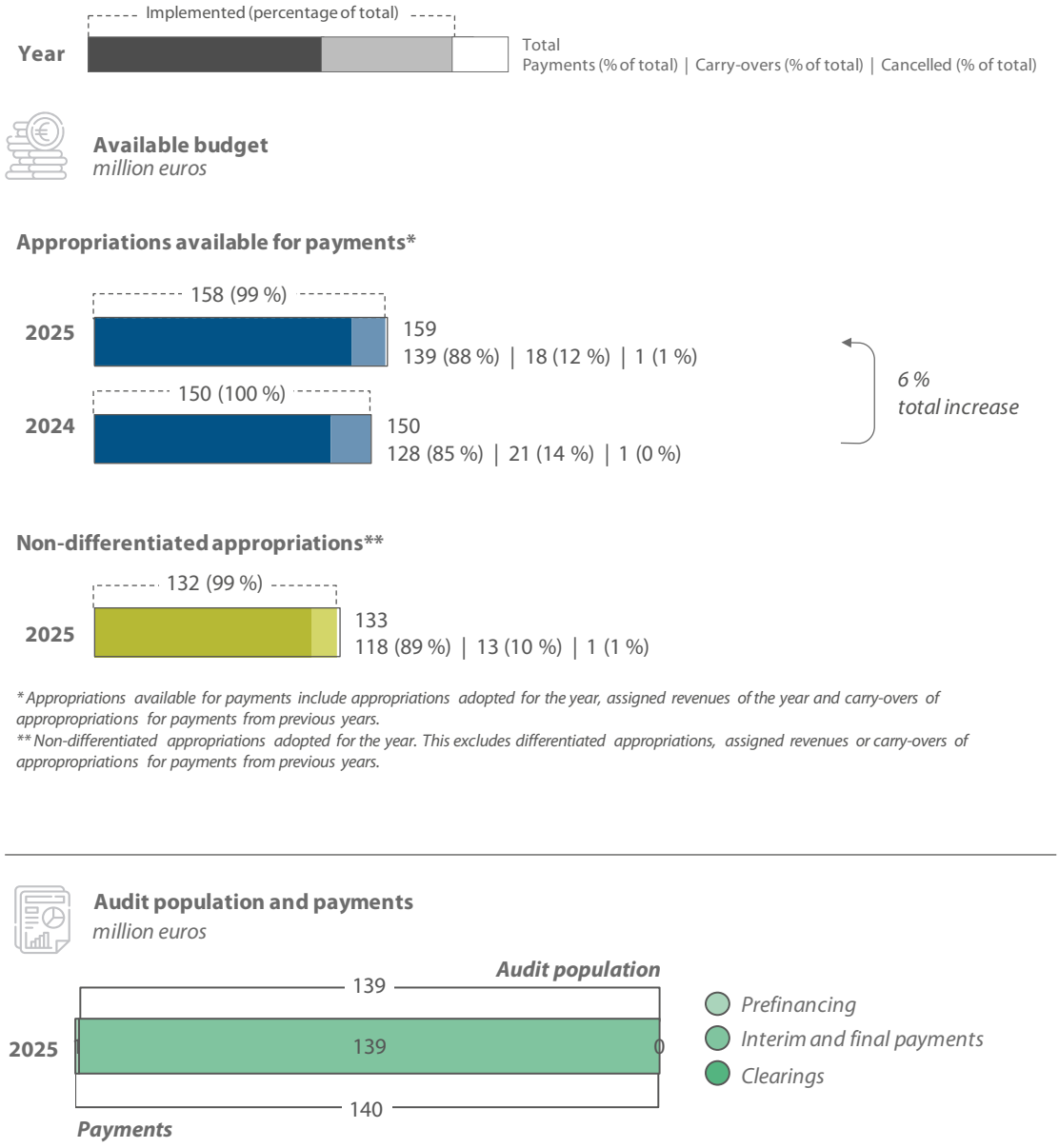
Introduction

3.6.1. The European Chemicals Agency (ECHA), located in Helsinki, was established by Regulation (EC) No 1907/2006. ECHA's main task is to implement the EU's chemicals legislation on the protection of human health and the environment. It also contributes to a properly functioning internal market, to innovation and to the competitiveness of the EU's chemicals industry[10].

3.6.2. ***Figure 3.6.1*** presents data on ECHA's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 99 %. The carry-over rate of non-differentiated appropriations was 10 %.

[10] More information on ECHA's role and activities is available on its website: www.echa.europa.eu.

Figure 3.6.1 – Key data for ECHA



**Appropriations available for payments include appropriations adopted for the year, assigned revenues of the year and carry-overs of appropropriations for payments from previous years.*
*** Non-differentiated appropriations adopted for the year. This excludes differentiated appropriations, assigned revenues or carry-overs of appropropriations for payments from previous years.*

****Staff includes EU officials, EU temporary and contract staff, as well as seconded national experts, but excludes interim workers and consultants.*

Source: Annual accounts of ECHA for the 2024 and 2025 financial years; staff figures provided by ECHA.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.6.3. Our audit approach, the basis for our opinion, the responsibilities of the European Chemicals Agency (ECHA) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.6.4. We have audited:

(a) ECHA's accounts, which comprise the financial statements and the reports on the implementation of ECHA's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.6.5. In our opinion, ECHA's accounts for the year ended 31 December 2025 present fairly, in all material respects, ECHA's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.6.6. In our opinion, the revenue underlying ECHA's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.6.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying ECHA's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.6.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying ECHA's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

European Chemicals Agency (ECHA)

ECHA replies

https://www.eca.europa.eu/Lists/ECAReplies/ECHA-Replies-SAR-AGENCIES-2025/ECHA-Replies-SAR-AGENCIES-2025_EN.pdf

3.7. European Insurance and Occupational Pensions Authority (EIOPA)

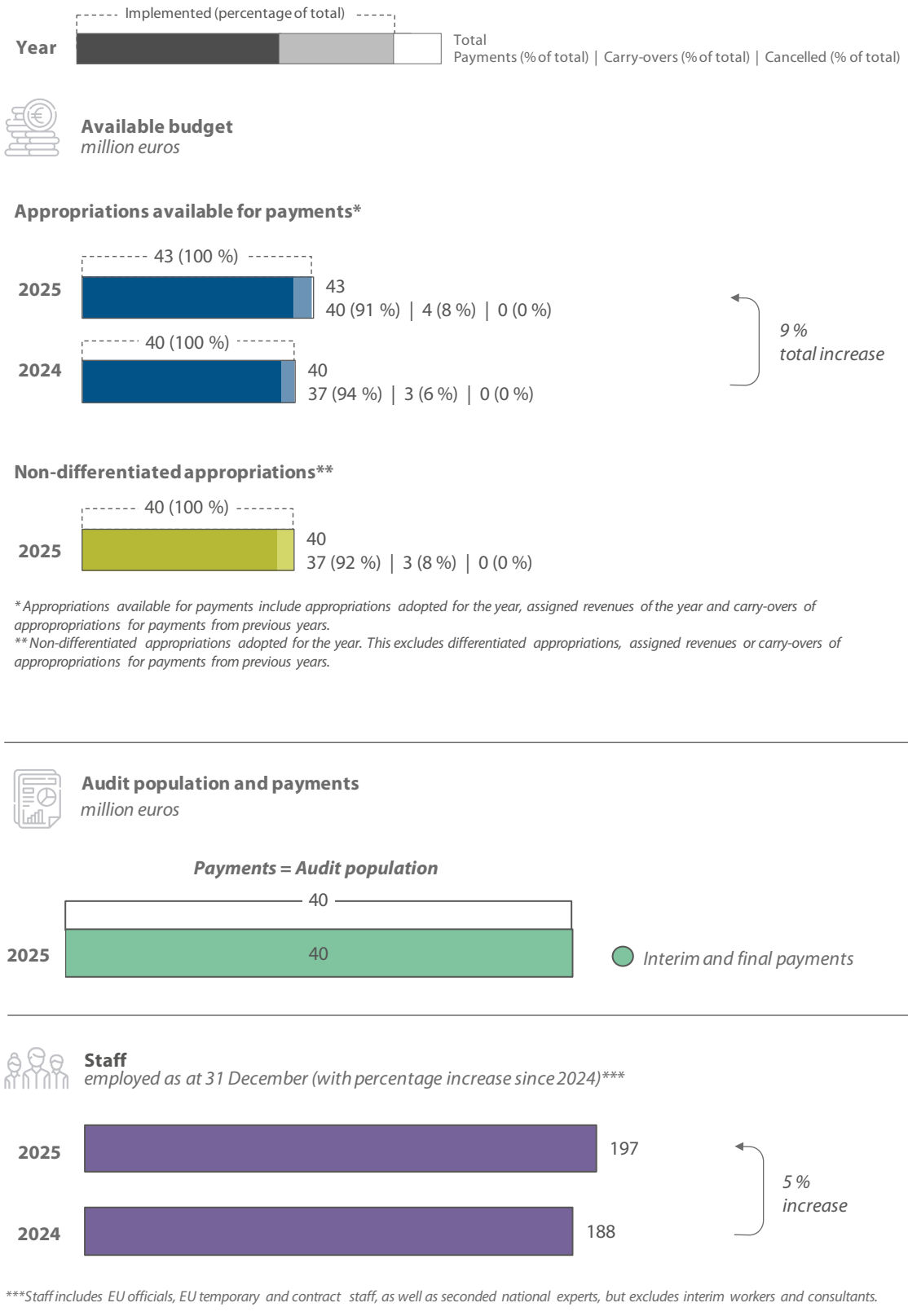
Introduction

3.7.1. The European Insurance and Occupational Pensions Authority (EIOPA), located in Frankfurt, was established by Regulation (EU) No 1094/2010. EIOPA promotes a sound regulatory framework and consistent supervisory practices to protect the rights of policyholders, pension scheme members and beneficiaries, and contribute to public confidence and digital resilience in the European Union's insurance and occupational pensions sectors[11].

3.7.2. ***Figure 3.7.1*** presents data on EIOPA's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 100 %. The carry-over rate of non-differentiated appropriations was 8 %.

[11] More information on EIOPA's role and activities is available on its website: www.eiopa.europa.eu.

Figure 3.7.1 – Key data for EIOPA



Source: Annual accounts of EIOPA for the 2024 and 2025 financial years; staff figures provided by EIOPA.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.7.3. Our audit approach, the basis for our opinion, the responsibilities of the European Insurance and Occupational Pensions Authority (EIOPA) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.7.4. We have audited:

(a) EIOPA's accounts, which comprise the financial statements and the reports on the implementation of EIOPA's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.7.5. In our opinion, EIOPA's accounts for the year ended 31 December 2025 present fairly, in all material respects, EIOPA's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.7.6. In our opinion, the revenue underlying EIOPA's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.7.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying EIOPA's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.7.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying EIOPA's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

European Insurance and Occupational Pensions Authority (EIOPA)

EIOPA replies

https://www.eca.europa.eu/Lists/ECAReplies/EIOPA-Replies-SAR-AGENCIES-2025/EIOPA-Replies-SAR-AGENCIES-2025_EN.pdf

3.8. European Institute of Innovation and Technology (EIT)

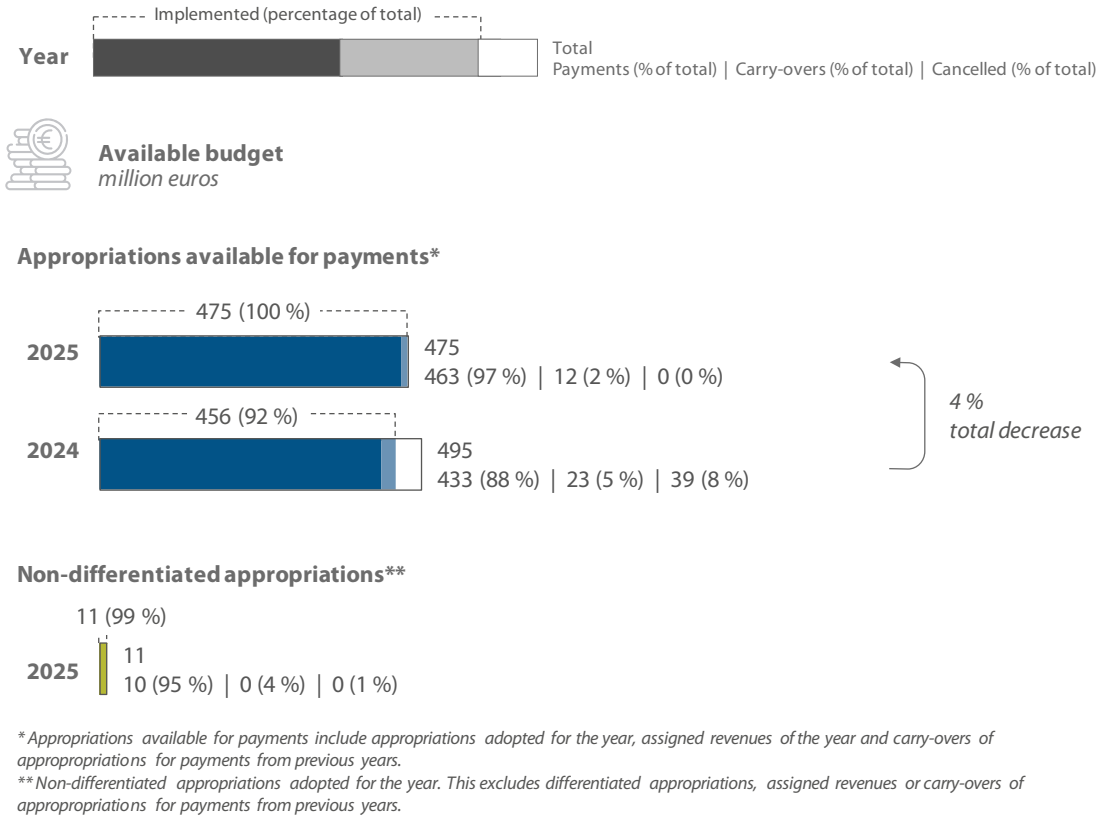
Introduction

3.8.1. The European Institute of Innovation and Technology (EIT), located in Budapest, was established by Regulation (EC) No 294/2008, subsequently repealed and replaced by Regulation (EU) 2021/819. The EIT contributes to sustainable economic growth and job creation by reinforcing Europe's innovation capacity. To do this, it awards grants to "knowledge and innovation communities" (KICs), which link higher education, research and business sectors to develop innovative products and services, start new companies and train a new generation of entrepreneurs[12].

3.8.2. ***Figure 3.8.1*** presents data on the EIT's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 100 %. The carry-over rate of non-differentiated appropriations was 4 %.

[12] More information on the EIT's role and activities is available on its website: https://eit.europa.eu.

Figure 3.8.1 – Key data for the EIT



** Appropriations available for payments include appropriations adopted for the year, assigned revenues of the year and carry-overs of appropropriations for payments from previous years.*
*** Non-differentiated appropriations adopted for the year. This excludes differentiated appropriations, assigned revenues or carry-overs of appropropriations for payments from previous years.*

****Staff includes EU officials, EU temporary and contract staff, as well as seconded national experts, but excludes interim workers and consultants.*

Source: Annual accounts of the EIT for the 2024 and 2025 financial years; staff figures provided by the EIT.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.8.3. Our audit approach, the basis for our opinion, the responsibilities of the European Institute of Innovation and Technology (EIT) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.8.4. We have audited:

(a) the EIT's accounts, which comprise the financial statements and the reports on the implementation of the EIT's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Qualified opinion on the reliability of the accounts

3.8.5. In our opinion, except for the effects of the matters described in the "Basis for qualified opinion", the EIT's accounts for the year ended 31 December 2025 present fairly, in all material respects, the EIT's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Basis for qualified opinion

3.8.6. In 2025, the EIT recognised receivables of €8.7 million relating to recovery orders issued by EIT to a "Knowledge and Innovation Community"(KIC). The KIC which could not pay the recovery orders in 2025 requested a repayment plan that EIT accepted. However, in March 2026 the KIC filed for liquidation and failed to comply with the agreed repayment schedule. According to the EIT's own assessment the KIC is unlikely to be able to make the agreed payments to EIT in full.

3.8.7. Note 2.4.2 of the EIT expects to offset the recoverable amount against a possible future payment that EIT may execute to the KIC in relation to another grant agreement. However, as the KIC entitlement to the future payment is not certain, they cannot offset the impairment of the receivable. Therefore, as the conditions for recognising a corresponding asset are not met at the time of closing the accounts, an impairment should have been recognised in the accounts according to EIT accounting framework as referred in note 1.3.7 of the 2025 accounts. Consequently, EIT receivables and net assets are overstated by €8.7 million, impairment expenses are understated by the same amount, and the economic result for the year is overstated by €8.7 million.

3.8.8. Meanwhile, we take note that according to EIT's own impairment assessment around €8.2 million of these €8.7 million are considered to be recoverable through sources other than direct repayment by the debtor, comprising €5.9 million attributed to the Mutual Insurance Mechanism and €2.3 million expected to be recovered through offsetting against a prospective final payment under another grant agreement. However, this does not remove the accounting requirement to recognise an impairment, as explained in paragraph 3.8.7.

Emphasis of matter

3.8.9. We draw attention to notes 1.2.3, 1.3.6, 1.3.11, 2.3, 2.8 and 3.3 which describe the accounting policy and underlying assumptions applied to estimate the operational costs (grant expenses), which were accrued and presented as a decreasing item of pre-financing assets in the balance sheet. Note 3.3 details the EIT accruals estimations by KIC, including for the KIC that filed for liquidation, with a total value of €86.4 million. This amount is subject to significant estimation uncertainty, as the final assessment of the underlying grant expenditure and its eligibility had not been completed by the date on which the final annual accounts were drawn up. Our opinion is not modified in respect of this matter.

3.8.10. We also draw attention to note 4.8 to the EIT´s annual accounts, describing the impact on EIT contingent assets of recovery recommendations resulting from European Anti-Fraud Office (OLAF) investigations and the uncertainty of EIT estimation of the amounts to recover at the time of preparing the annual accounts (see also 3.8.18).

3.8.11. Regarding the future of the EIT, we note that point 64 of our opinion 02/2026 for a regulation of the European Parliament and of the Council establishing Horizon Europe for the 2028-2034 period, states that "the proposal is silent on the future of the EIT and its KICs" and suggests "that the proposal clarifies how the EIT and its KICs are intended to continue under the 2028-2034 MFF, if this is the case". In this context we draw attention to note 4.10 stating that the accounts are prepared on a going concern basis because in the meantime the Commission has informed the EIT that a proposal for amending the EIT founding Regulation 2021/819 will be made by the end of 2026, indicating the intention of extending EIT's mandate, programme and budget for the period 2028-34.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.8.12. In our opinion, the revenue underlying the EIT's accounts for the year ended 31 December 2025 are legal and regular in all material respects.

Payments

Qualified opinion on the legality and regularity of payment transactions underlying the accounts

3.8.13. Based on our work described in section ***3.1*** and ***Annex II***, except for the effects of the matters described in the "Basis for qualified opinion" paragraphs, nothing has come to our attention that causes us to believe that the payments underlying the EIT's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Basis for a Qualified Opinion

3.8.14. In 2025, EIT grant payments (intermediary payments, final payments and clearing of pre-financing) was €382.7 million. The legality and regularity of the EIT's grants payments is verified by an independent external firm based on a representative sample and we review the results of these verifications and how they were applied by the EIT when preparing our own audit opinion.

These ex-post checks on grant payments by external firms are a key element of EIT´s internal control system. They are also one of the building blocks for the EIT´s authorising officer declaration of assurance in the EIT annual activity report.

However, by the end of August 2026 the external firm had not yet finalised all verifications and the EIT had not implemented any corrections based on the available draft reports. Therefore, EIT´s authorising officer declaration of assurance in the 2025 annual activity report does not reflect the results of the ex-post checks on the 2025 grant payments.

3.8.15. We have reviewed the preliminary results of all the checks performed by the independent external firm that were available by the end of August. These preliminary results indicate that the 2025 grant payments are affected by a material level of error.

Emphasis of matter

3.8.16. We examine advance payments when the recipient of funds provides justification for their proper use, and when an agency accepts the justification by clearing the advance payment in the same year or later (paragraphs ***3.1.9*** and ***3.8.2***). In 2023 the EIT changed its grant agreements structure from annual to multiannual grants. In accordance with Article 111(4) of the EU Financial Regulation, the assessment of the legality and regularity of multiannual grants can only be performed at the time of interim and final payments. In 2025 the EIT paid an amount of €232.2 million in prefinancing payments related to multiannual grant agreements, which corresponds to 50 % of the 2025 total payments amounting to €462.9 million. The assessment of the legality and regularity of these payments can only be performed in future years.

3.8.17. In 2024 and 2025 OLAF concluded five investigations linked to grant agreements awarded by EIT to the KICs as indicated in note 4.8.2 of the accounts. These investigations concerned grant agreements that were already finalised as well as grant agreements still being implemented by the beneficiaries but without payments executed in 2025. In its reports, OLAF had recommended that the EIT applied grant reductions and/or cost rejections because of irregularities committed by the beneficiaries. The EIT estimates that, in relation to these five investigations, it will recover up to €11.3 million based on these OLAF findings.

3.8.18. In this context we note that the representation letter sent by the EIT authorising officer together with EIT final accounts as required by Article 252 (3) of the Financial Regulation includes a reservation related to irregularities reported by OLAF affecting grant agreements. However, the reservation does not detail the amount of EIT expenditure at risk and, because of the issues described in ***3.8.14*** , the EIT could not provide an estimated error rate on the expenditure for the 2025 financial year.

3.8.19. Finally, referring to paragraphs 5.38 and 5.39 of our 2024 Annual Report on the implementation of the EU budget, we noted several specific risks related to the management of financial support to third parties in the research domain. As the KICs use similar types of funding mechanism, these risks are applicable to them. They are amplified by the EIT's use of multiannual grants where costs are reported and cleared only every 18 months.

Other matter

3.8.20. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying the EIT's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

3.8.21. The observations which follow do not call our opinion into question.

Observations on the legality and regularity of payments

3.8.22. In 2025, an EIT staff member received the household allowance and the dependent child allowance for their child who resided at a different address. The EIT deducted from that amount, an allowance of a similar nature granted by the national authorities to the other parent which had stated that the other parent was the child's sole caregiver. According to the Staff Regulations, the household allowance and child allowance are granted to staff with dependent children who are being cared for by the staff member. In this case, the staff member should not have received these allowances from the EIT.

Recommendations

3.8.23. Based on our findings for 2025, we recommend the following.

Recommendation EIT-2025-1 – Follow up the KIC's liquidation

Where appropriate, the EIT should take timely action to maximise fund recovery, following the KIC's filing for liquidation.

Target implementation date: as soon as possible.

Recommendation EIT-2025-2 – Clear grants annually

The EIT should move to annual reporting and clearing for its multiannual grants.

Target implementation date: end of 2027.

European Institute of Innovation and Technology (EIT)

EIT replies

https://www.eca.europa.eu/Lists/ECAReplies/EIT-Replies-SAR-AGENCIES-2025/EIT-Replies-SAR-AGENCIES-2025_EN.pdf

3.9. European Maritime Safety Agency (EMSA)

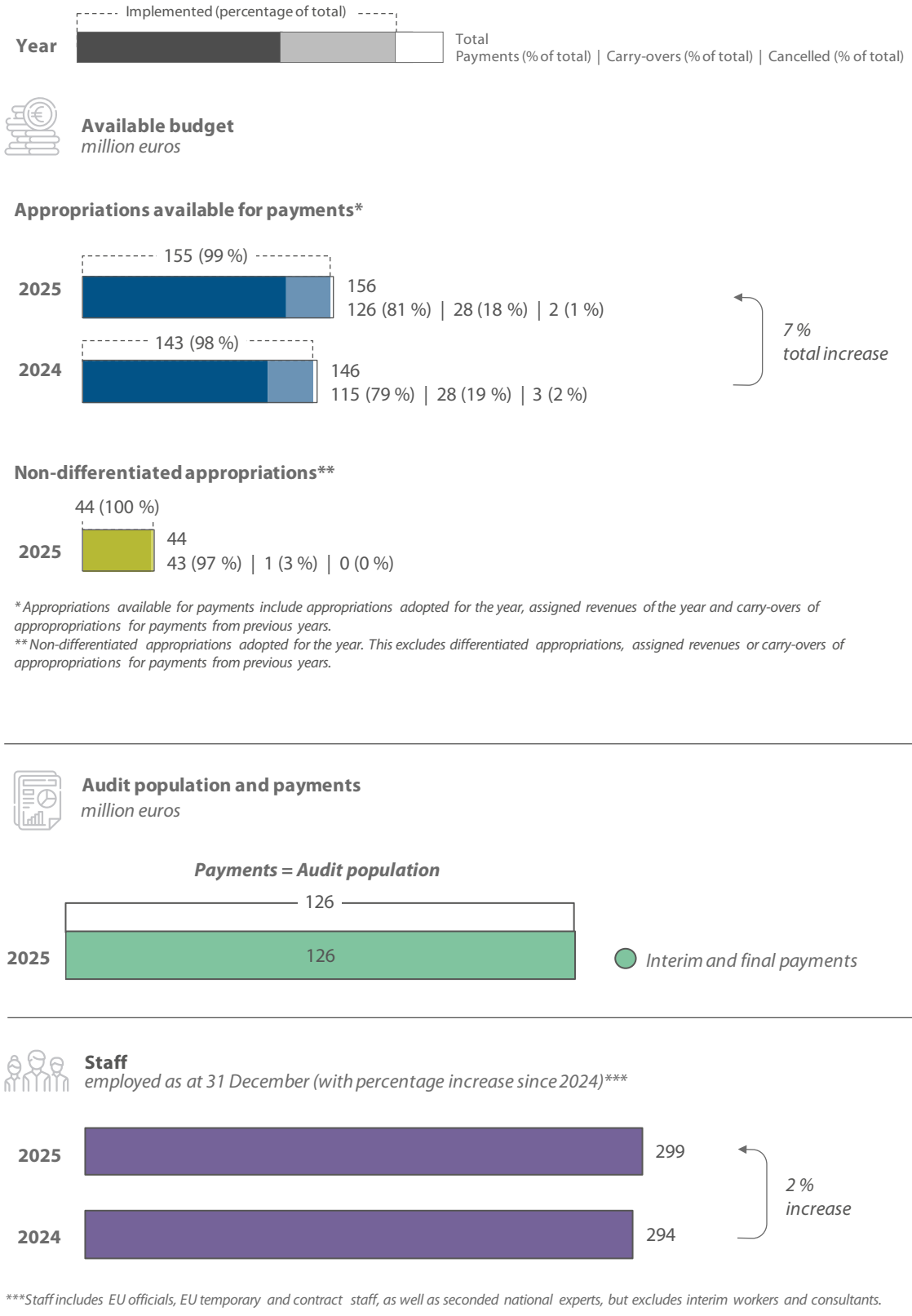
Introduction

3.9.1. The European Maritime Safety Agency (EMSA), located in Lisbon, was established by Regulation (EC) No 1406/2002, which was replaced by Regulation (EU) No 2025/2434. EMSA's main objectives are to help ensure a high, uniform and effective level of maritime safety to reduce accidents as much as possible, ensure a high, uniform and effective level of maritime security, and reduce greenhouse gas emissions from ships. Its objectives also include the maritime sector's environmental sustainability, preventing and responding to pollution caused by ships, and addressing marine pollution from oil and gas installations. It assists the Commission and the member states in the effective application and implementation of EU maritime transport law[13].

3.9.2. ***Figure 3.9.1*** presents data on EMSA's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 99 %. The carry-over rate of non-differentiated appropriations was 3 %.

[13] More information on EMSA's role and activities is available on its website: www.emsa.europa.eu.

Figure 3.9.1 – Key data for EMSA



**Appropriations available for payments include appropriations adopted for the year, assigned revenues of the year and carry-overs of appropriations for payments from previous years.*
*** Non-differentiated appropriations adopted for the year. This excludes differentiated appropriations, assigned revenues or carry-overs of appropriations for payments from previous years.*

****Staff includes EU officials, EU temporary and contract staff, as well as seconded national experts, but excludes interim workers and consultants.*

Source: Annual accounts of EMSA for the 2024 and 2025 financial years; staff figures provided by EMSA.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.9.3. Our audit approach, the basis for our opinion, the responsibilities of the European Maritime Safety Agency (EMSA) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.9.4. We have audited:

(a) EMSA's accounts, which comprise the financial statements and the reports on the implementation of EMSA's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.9.5. In our opinion, EMSA's accounts for the year ended 31 December 2025 present fairly, in all material respects, EMSA's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.9.6. In our opinion, the revenue underlying EMSA's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.9.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying EMSA's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.9.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying EMSA's accounts and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

European Maritime Safety Agency (EMSA)

EMSA replies

https://www.eca.europa.eu/Lists/ECAReplies/EMSA-Replies-SAR-AGENCIES-2025/EMSA-Replies-SAR-AGENCIES-2025_EN.pdf

3.10. European Union Agency for Cybersecurity (ENISA)

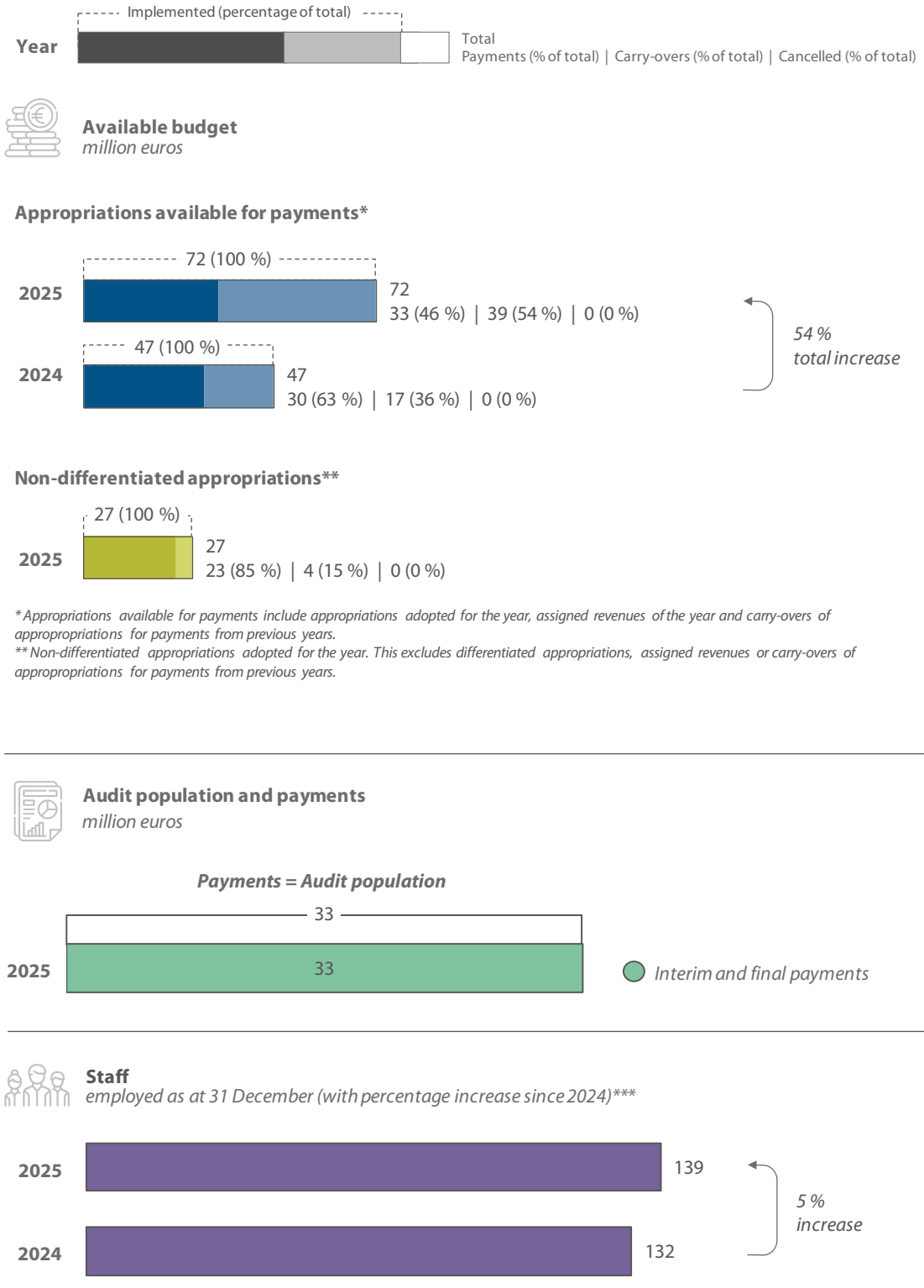
Introduction

3.10.1. The European Union Agency for Cybersecurity (ENISA), located in Athens, was established by Regulation (EU) 2019/881. ENISA succeeded and replaced the European Union Agency for Network and Information Security, established in 2013, and is a successor to the European Network and Information Security Agency, established in 2004. ENISA's main mission is to achieve a high common level of cybersecurity across the EU, including actively supporting member states and EU bodies in improving cybersecurity and by serving as a reference point for advice and expertise for all relevant EU stakeholders[14].

3.10.2. ***Figure 3.10.1*** presents data on ENISA's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The increase in the 2025 budget was mainly due to higher external assigned revenue. The budget implementation rate was 100 %. The carry-over rate of non-differentiated appropriations was 15 %.

[14] More information on ENISA's role and activities is available on its website: www.enisa.europa.eu.

Figure 3.10.1 – Key data for ENISA



Source: Annual accounts of ENISA for the 2024 and 2025 financial years; staff figures provided by ENISA.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.10.3. Our audit approach, the basis for our opinion, the responsibilities of the European Union Agency for Cybersecurity (ENISA) management and of those charged with its governance, and the auditor's responsibilities for auditing the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.10.4. We have audited:

(a) ENISA's accounts, which comprise the financial statements and the reports on the implementation of ENISA's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.10.5. In our opinion, ENISA's accounts for the year ended 31 December 2025 present fairly, in all material respects, ENISA's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.10.6. In our opinion, the revenue underlying ENISA's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.10.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying ENISA's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.10.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying ENISA's accounts and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

3.10.9. The observations which follow do not call our opinion into question.

Observations on the legality and regularity of payments

3.10.10. In 2025, ENISA awarded a low-value purchase order through a direct award procedure for a backup internet service. It was awarded to the same contractor from whom it had purchased the same type of services every year for several (consecutive) years previously. The aggregated value of these purchases exceeded the direct award threshold, indicating the artificial splitting of contracts. As a result, the contract is irregular, leading to irregular payments in 2025.

Other observations

3.10.11. In September 2023, without its Management Board's prior approval and without the Commission's prior consent, ENISA's Executive Director derogated from Articles 15 and 32 of ENISA's founding regulation and from Article 41 and 45 of ENISA's financial regulation, to allow interim staff to assume roles in processing financial transactions. We already reported on this issue in our 2023 report on EU agencies (paragraph 3.10.10) and note that the situation continued in 2024 and 2025.

3.10.12. The number of staff assigned to ENISA's Brussels office exceeded the applicable ceiling. When calculated and compared with the staff physically located in Greece (Athens and Heraklion), the 11 staff members based in Brussels represented 11 % of that total

(100), which was above the maximum limit of 10 % laid down in Article 20(5) of ENISA's founding regulation.

European Union Agency for Cybersecurity (ENISA)

ENISA replies

https://www.eca.europa.eu/Lists/ECAReplies/ENISA-Replies-SAR-AGENCIES-2025/ENISA-Replies-SAR-AGENCIES-2025_EN.pdf

3.11. European Union Agency for Railways (ERA)

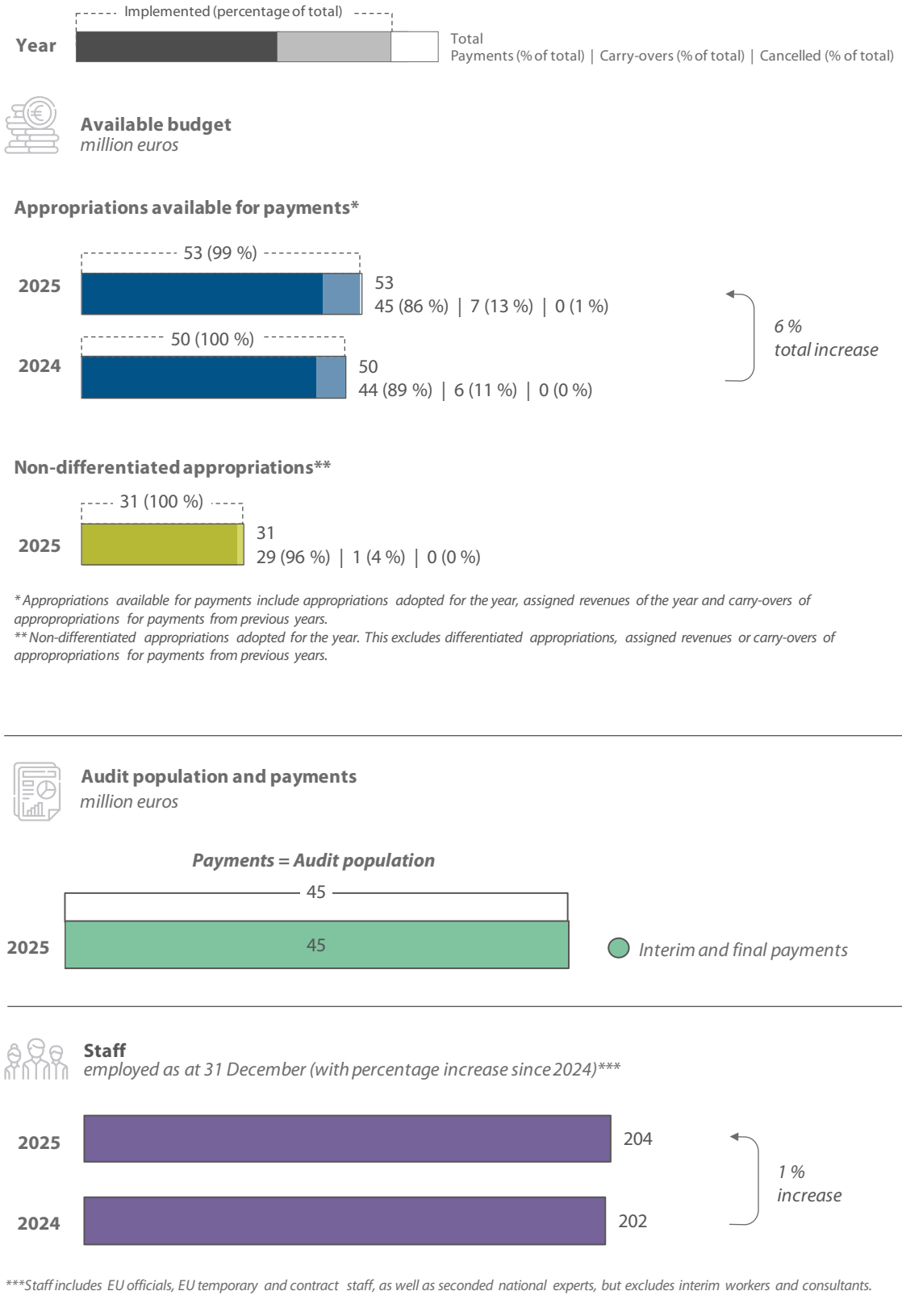
Introduction

3.11.1. The European Union Agency for Railways (ERA), located in Lille and Valenciennes, was established by Regulation (EU) 2016/796. ERA superseded the European Railway Agency, established in 2004. ERA's task is to enhance the interoperability and safety of European railway systems. It is also responsible for issuing authorisations, certificates and approvals in this field[15].

3.11.2. ***Figure 3.11.1*** presents data on ERA's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 99 %. The carry-over rate of non-differentiated appropriations was 4 %.

[15] More information on ERA's role and activities is available on its website: www.era.europa.eu.

Figure 3.11.1 – Key data for ERA



** Appropriations available for payments include appropriations adopted for the year, assigned revenues of the year and carry-overs of appropriations for payments from previous years.*
*** Non-differentiated appropriations adopted for the year. This excludes differentiated appropriations, assigned revenues or carry-overs of appropriations for payments from previous years.*

****Staff includes EU officials, EU temporary and contract staff, as well as seconded national experts, but excludes interim workers and consultants.*

Source: Annual accounts of ERA for the 2024 and 2025 financial years; staff figures provided by ERA.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.11.3. Our audit approach, the basis for our opinion, the responsibilities of the European Union Agency for Railways (ERA) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.11.4. We have audited:

(a) ERA's accounts, which comprise the financial statements and the reports on the implementation of ERA's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.11.5. In our opinion, ERA's accounts for the year ended 31 December 2025 present fairly, in all material respects, ERA's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.11.6. In our opinion, the revenue underlying ERA's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.11.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying ERA's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.11.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying ERA's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

European Union Agency for Railways (ERA)

ERA replies

https://www.eca.europa.eu/Lists/ECAReplies/ERA-Replies-SAR-AGENCIES-2025/ERA-Replies-SAR-AGENCIES-2025_EN.pdf

3.12. European Securities and Markets Authority (ESMA)

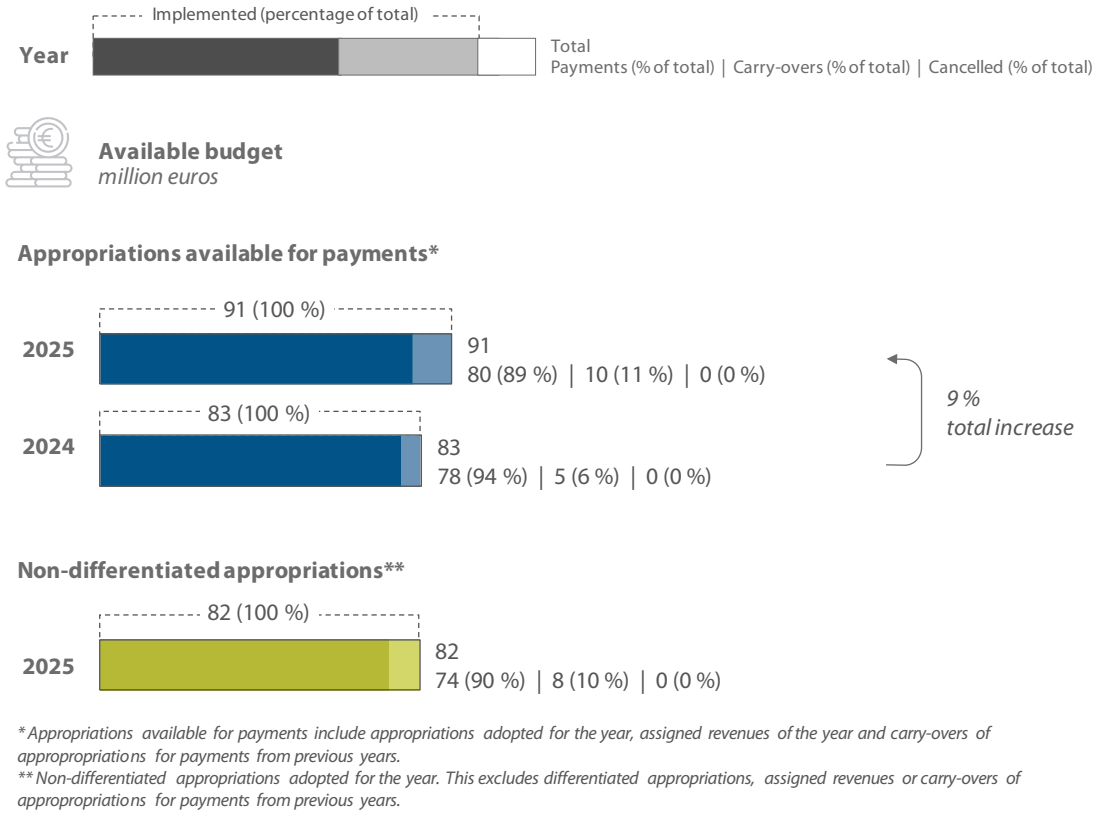
Introduction

3.12.1. The European Securities and Markets Authority (ESMA), located in Paris, was established by Regulation (EU) No 1095/2010. ESMA's mandate is to enhance investor protection and promote stability and order in financial markets. It achieves its mission and objectives through five activities: assessing risks to investors, markets and financial stability; completing a single rulebook for EU financial markets; promoting supervisory convergence; contributing to digital resilience; and directly supervising specific financial entities[16].

3.12.2. ***Figure 3.12.1*** presents data on ESMA's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 100 %. The carry-over rate of non-differentiated appropriations was 10 %.

[16] More information on ESMA's role and activities is available on its website: www.esma.europa.eu.

Figure 3.12.1 – Key data for ESMA



**Appropriations available for payments include appropriations adopted for the year, assigned revenues of the year and carry-overs of appropriations for payments from previous years.*
*** Non-differentiated appropriations adopted for the year. This excludes differentiated appropriations, assigned revenues or carry-overs of appropriations for payments from previous years.*

****Staff includes EU officials, EU temporary and contract staff, as well as seconded national experts, but excludes interim workers and consultants.*

Source: Annual accounts of ESMA for the 2024 and 2025 financial years; staff figures provided by ESMA.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.12.3. Our audit approach, the basis for our opinion, the responsibilities of the European Securities and Markets Authority (ESMA) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.12.4. We have audited:

(a) ESMA's accounts, which comprise the financial statements and the reports on the implementation of ESMA's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.12.5. In our opinion, ESMA's accounts for the year ended 31 December 2025 present fairly, in all material respects, ESMA's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.12.6. In our opinion, the revenue underlying ESMA's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.12.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying ESMA's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.12.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying ESMA's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

European Securities and Markets Authority (ESMA)

ESMA replies

https://www.eca.europa.eu/Lists/ECAReplies/ESMA-Replies-SAR-AGENCIES-2025/ESMA-Replies-SAR-AGENCIES-2025_EN.pdf

3.13. European Union Agency for the Space Programme (EUSPA)

Introduction

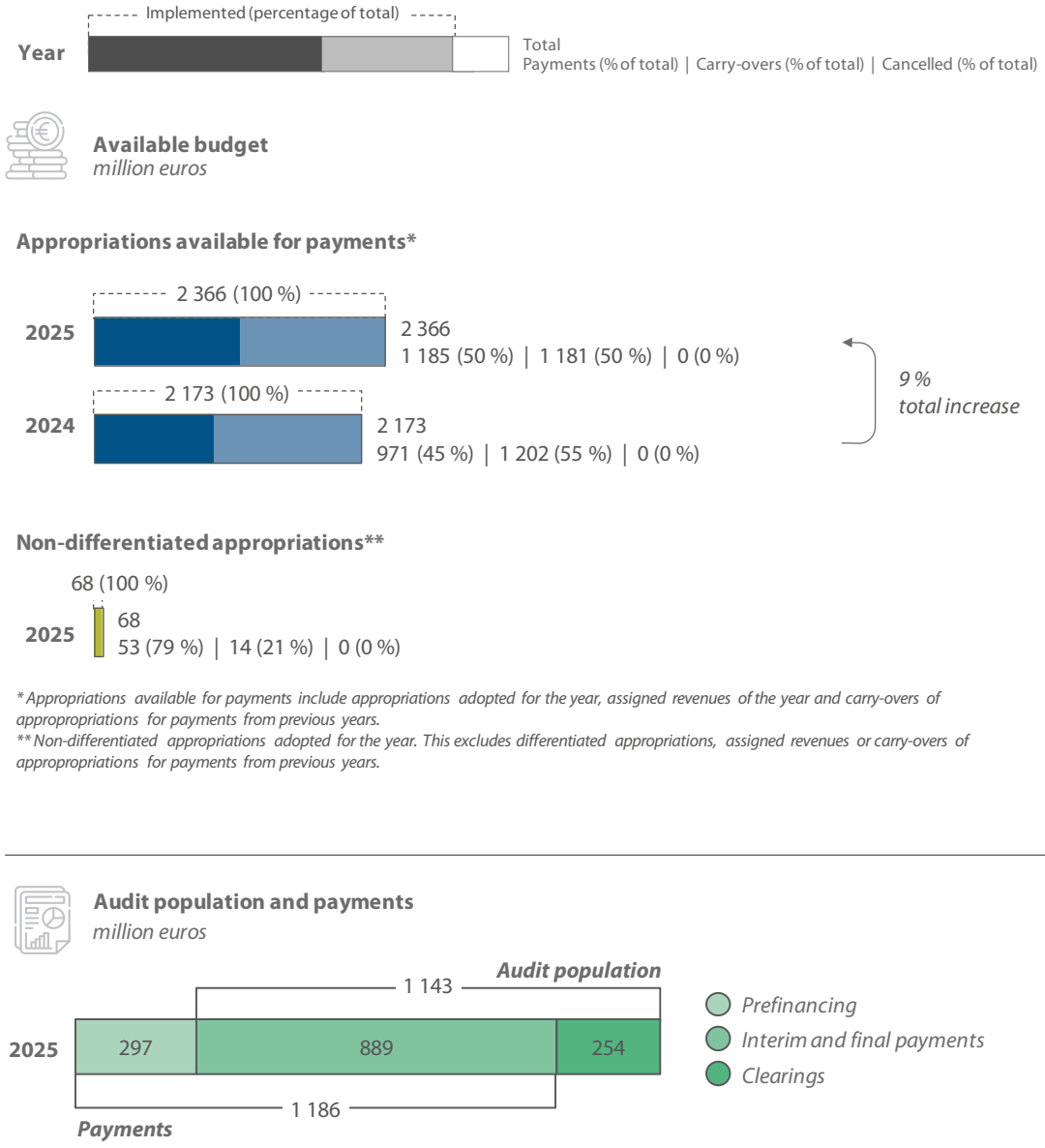
3.13.1. The European Union Agency for the Space Programme (EUSPA), located in Prague, was established by Regulation (EU) 2021/696. EUSPA superseded the European Global Navigation Satellite System Agency, established in 2010, and is the latest successor to the European Global Navigation Satellite System Supervisory Authority, established in 2004. EUSPA manages the EU's space programme and provides multiple services in the space sector[17].

3.13.2. ***Figure 3.13.1*** presents data on EUSPA's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 100 %. The carry-over rate of non-differentiated appropriations was 21 %. The high rate of carry overs is primarily due to IT contracts being signed towards the end of the year to ensure service continuity. Furthermore, the unused portion of the reserve for the correction coefficient and indexation was reallocated to IT-related expenditure.

[17] More information on EUSPA's role and activities is available on its website: www.euspa.europa.eu.

European Union Agency for the Space Programme (EUSPA)

Figure 3.13.1 – Key data for EUSPA



**Appropriations available for payments include appropriations adopted for the year, assigned revenues of the year and carry-overs of appropropriations for payments from previous years.*
*** Non-differentiated appropriations adopted for the year. This excludes differentiated appropriations, assigned revenues or carry-overs of appropropriations for payments from previous years.*

****Staff includes EU officials, EU temporary and contract staff, as well as seconded national experts, but excludes interim workers and consultants.*

Source: Annual accounts of EUSPA for the 2024 and 2025 financial years; staff figures provided by EUSPA.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.13.3. Our audit approach, the basis for our opinion, the responsibilities of the European Union Agency for the Space Programme (EUSPA) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.13.4. We have audited:

(a) EUSPA's accounts, which comprise the financial statements and the reports on the implementation of EUSPA's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.13.5. In our opinion, EUSPA's accounts for the year ended 31 December 2025 present fairly, in all material respects, EUSPA's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.13.6. In our opinion, the revenue underlying EUSPA's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.13.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying EUSPA's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.13.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying EUSPA's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

European Union Agency for the Space Programme (EUSPA)

EUSPA replies

https://www.eca.europa.eu/Lists/ECAReplies/EUSPA-Replies-SAR-AGENCIES-2025/EUSPA-Replies-SAR-AGENCIES-2025_EN.pdf



Agencies funded under MFF heading 2 – Cohesion, resilience and values

3.14. European Centre for the Development of Vocational Training (Cedefop)

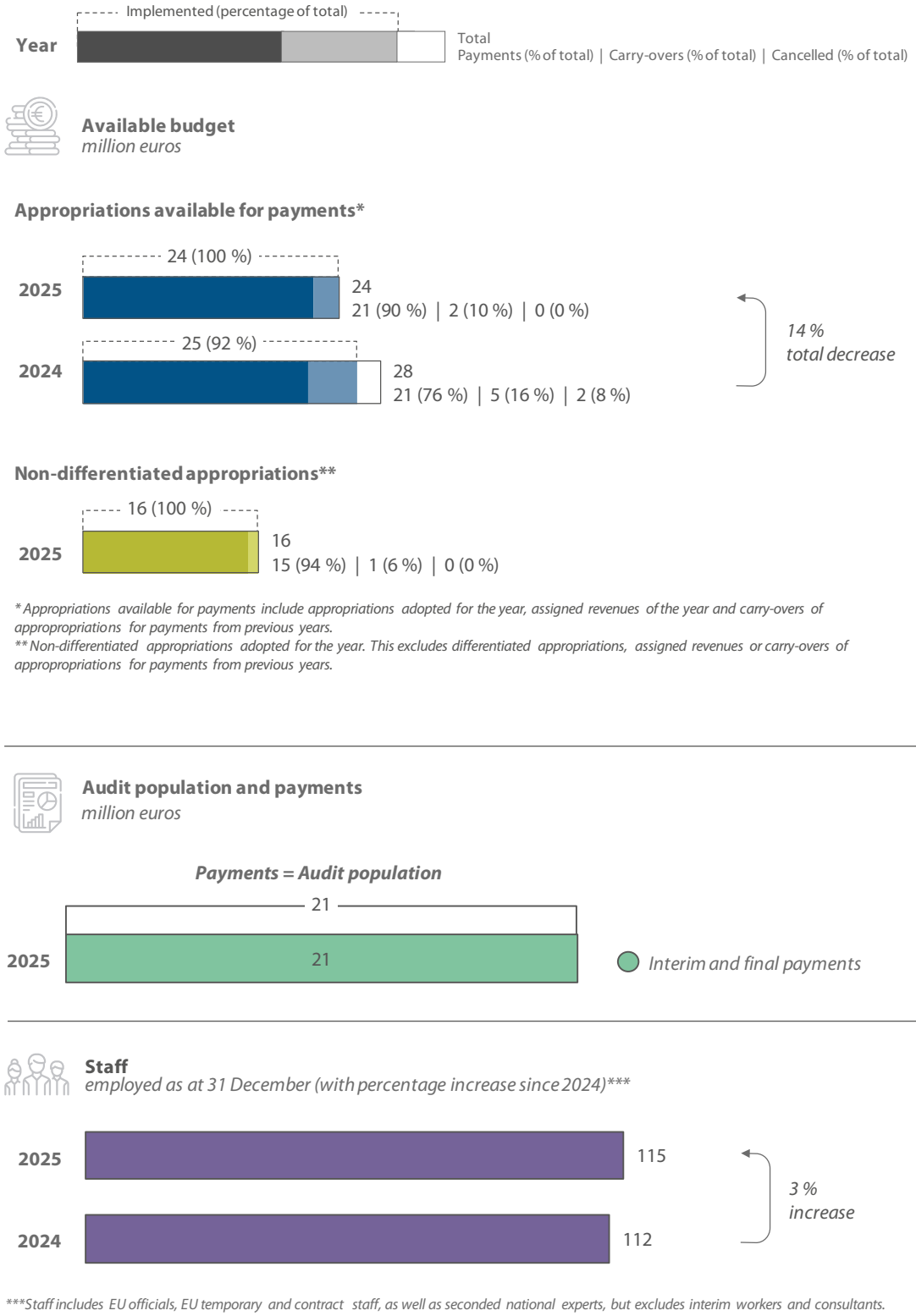
Introduction

3.14.1. The European Centre for the Development of Vocational Training (Cedefop), located in Thessaloniki, was established by Council Regulation (EEC) No 337/75 (subsequently repealed and replaced by Regulation (EU) 2019/128). Cedefop fosters the development of vocational training across the EU by compiling and disseminating documentation on vocational training systems[18].

3.14.2. ***Figure 3.14.1*** presents data on Cedefop's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 100 %. The carry-over rate of non-differentiated appropriations was 6 %.

[18] More information on Cedefop's role and activities is available on its website: www.cedefop.europa.eu.

Figure 3.14.1 – Key data for Cedefop



Source: Annual accounts of Cedefop for the 2024 and 2025 financial years; staff figures provided by Cedefop.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.14.3. Our audit approach, the basis for our opinion, the responsibilities of the European Centre for the Development of Vocational Training (Cedefop) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.14.4. We have audited:

(a) Cedefop's accounts, which comprise the financial statements and the reports on the implementation of Cedefop's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.14.5. In our opinion, Cedefop's accounts for the year ended 31 December 2025 present fairly, in all material respects, Cedefop's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.14.6. In our opinion, the revenue underlying Cedefop's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.14.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying Cedefop's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.14.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying Cedefop's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

3.14.9. The observations which follow do not call our opinion into question.

Observations on the legality and regularity of payments

3.14.10. Cedefop recruited three staff members (two in 2023 and one in 2024) from another EU agency reserve list without announcing the vacant post within the agency and thus preventing Cedefop staff from applying. This contravenes Article 2 of Cedefop´s general implementing provisions on the procedure governing the engagement and use of temporary staff under Article 2(f) of the Conditions of Employment of Other Servants of the European Union CEDEFOP/DGE/23/2015. The recruitment of three staff members in the administrators (AD) function out of the 52 posts available in the establishment plan for such group is considered as material non-compliance in Cedefops's recruitment procedures. Salary

payments made to staff members are treated as irregular expenditure to the extent that they were made on the basis of appointments which did not at that time comply with the applicable legal framework. Since then, Cedefop has transparently acknowledged the non-compliance of this recruiting practice in the register of exceptions and discontinued it.

3.14.11. Following a decision taken by Cedefop's appeals committee on 3 October 2024, after a staff member's complaint against Cedefop's decision to recruit staff from other EU agencies' reserve lists, Cedefop withdrew the job offer it had made to a candidate from another EU agency reserve list and simultaneously suggested an amicable settlement of the case with the candidate. The candidate was a non-voting member of Cedefop's Management Board and therefore knew about the possible irregularity of the recruitment procedure. According to established case law, in such cases recruitment decisions can be annulled without considering damages. Nevertheless, the candidate and Cedefop reached an agreement and Cedefop paid €10 000 to the candidate. This agreement was reached on the basis of a complaint by the candidate, but without having filed his complaint in accordance with Article 90.2 of the Staff regulation. In addition, despite the risk of an apparent conflict of interest, none of the two parties informed the Cedefop's Management Board about their intention to sign the settlement agreement, thereby contravening Article 42 of Cedefop's financial regulation. We consider that the payment of a settlement agreement, without the existence of a non-contractual liability, is irregular.

3.14.12. In 2025, Cedefop processed 738 payment requests, of which 38 (5 %), were paid after the legal deadline. The share of late payments was lower than in 2024, when Cedefop made 17 % of its payments late.

Recommendations

3.14.13. Based on our findings for 2025, we recommend the following.

Recommendation Cedefop-2025-1 – Strengthen human resources governance and control framework

Cedefop should strengthen its human resources and control framework. In particular, it should revise and reinforce procedures governing recruitment, dispute resolution and other staff-related matters.

Target implementation date: end of 2027.

European Centre for the Development of Vocational Training (Cedefop)

Cedefop replies

https://www.eca.europa.eu/Lists/ECAReplies/Cedefop-Replies-SAR-AGENCIES-2025/Cedefop-Replies-SAR-AGENCIES-2025_EN.pdf

3.15. European Centre for Disease Prevention and Control (ECDC)

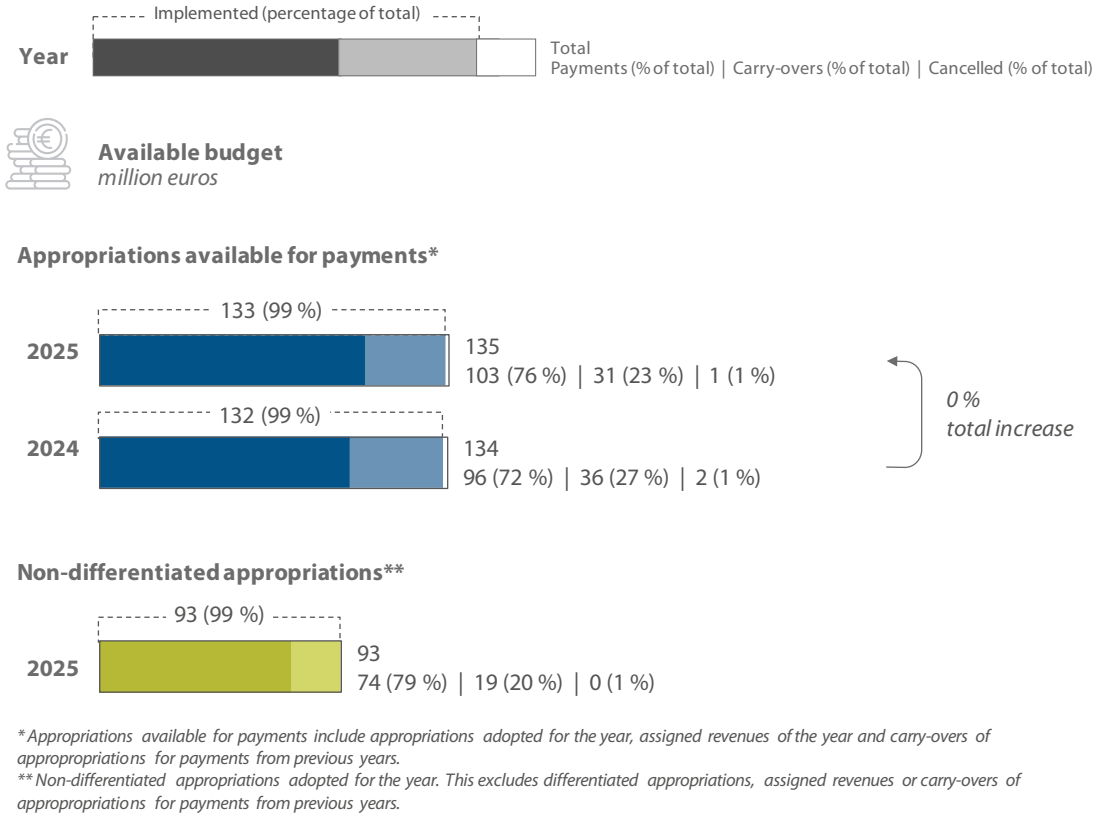
Introduction

3.15.1. The European Centre for Disease Prevention and Control (ECDC), located in Stockholm, was established by Regulation (EC) No 851/2004. ECDC collects and disseminates data, and provides scientific opinions, on the prevention and control of human diseases. ECDC also coordinates a European network of bodies operating in the same field[19].

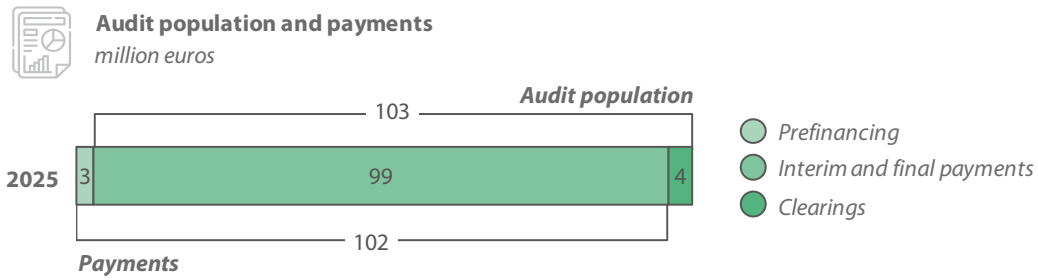
3.15.2. ***Figure 3.15.1*** presents data on ECDC's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 99 %. The carry-over rate of non-differentiated appropriations was 20 %. The high level of carry-overs was due to planned carry-overs resulting from multiannual projects and contracts implemented through framework contracts.

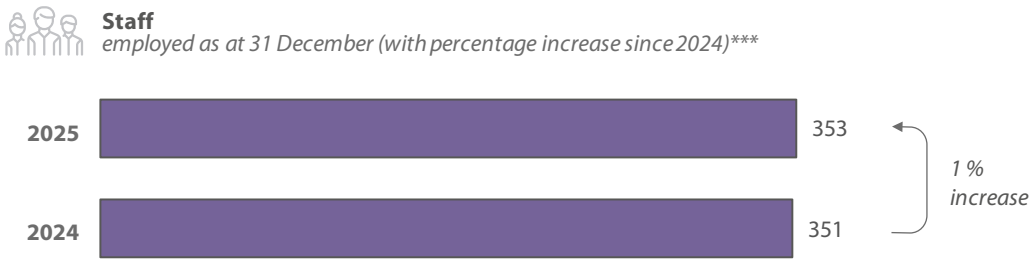
[19] More information on ECDC's role and activities is available on its website: www.ecdc.europa.eu.

Figure 3.15.1 – Key data for ECDC



*Appropriations available for payments include appropriations adopted for the year, assigned revenues of the year and carry-overs of appropropriations for payments from previous years.
**Non-differentiated appropriations adopted for the year. This excludes differentiated appropriations, assigned revenues or carry-overs of appropropriations for payments from previous years.





***Staff includes EU officials, EU temporary and contract staff, as well as seconded national experts, but excludes interim workers and consultants.

Source: Annual accounts of ECDC for the 2024 and 2025 financial years; staff figures provided by ECDC.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.15.3. Our audit approach, the basis for our opinion, the responsibilities of the European Centre for Disease Prevention and Control (ECDC) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.15.4. We have audited:

(a) ECDC's accounts, which comprise the financial statements and the reports on the implementation of ECDC's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.15.5. In our opinion, ECDC's accounts for the year ended 31 December 2025 present fairly, in all material respects, ECDC's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.15.6. In our opinion, the revenue underlying ECDC's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.15.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying ECDC's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.15.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying ECDC's accounts and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

3.15.9. The observations which follow do not call our opinion into question.

Observations on the legality and regularity of payments

3.15.10. In 2025, ECDC processed 3 652 payment requests, of which 281 (8 %), were paid after the legal deadline. The share of late payments was higher than in 2024, when ECDC made 6 % of its payments late. These figures include reimbursement of missions expenses for which the same legal deadlines from the Financial Regulation apply. In fact, while the entitlement to reimbursement of mission expenses is governed by the Staff Regulations, the processing and payment of those reimbursements, including the applicable payment time limits, are governed by the Financial Regulation.

European Centre for Disease Prevention and Control (ECDC)

ECDC replies

https://www.eca.europa.eu/Lists/ECAReplies/ECDC-Replies-SAR-AGENCIES-2025/ECDC-Replies-SAR-AGENCIES-2025_EN.pdf

3.16. European Food Safety Authority (EFSA)

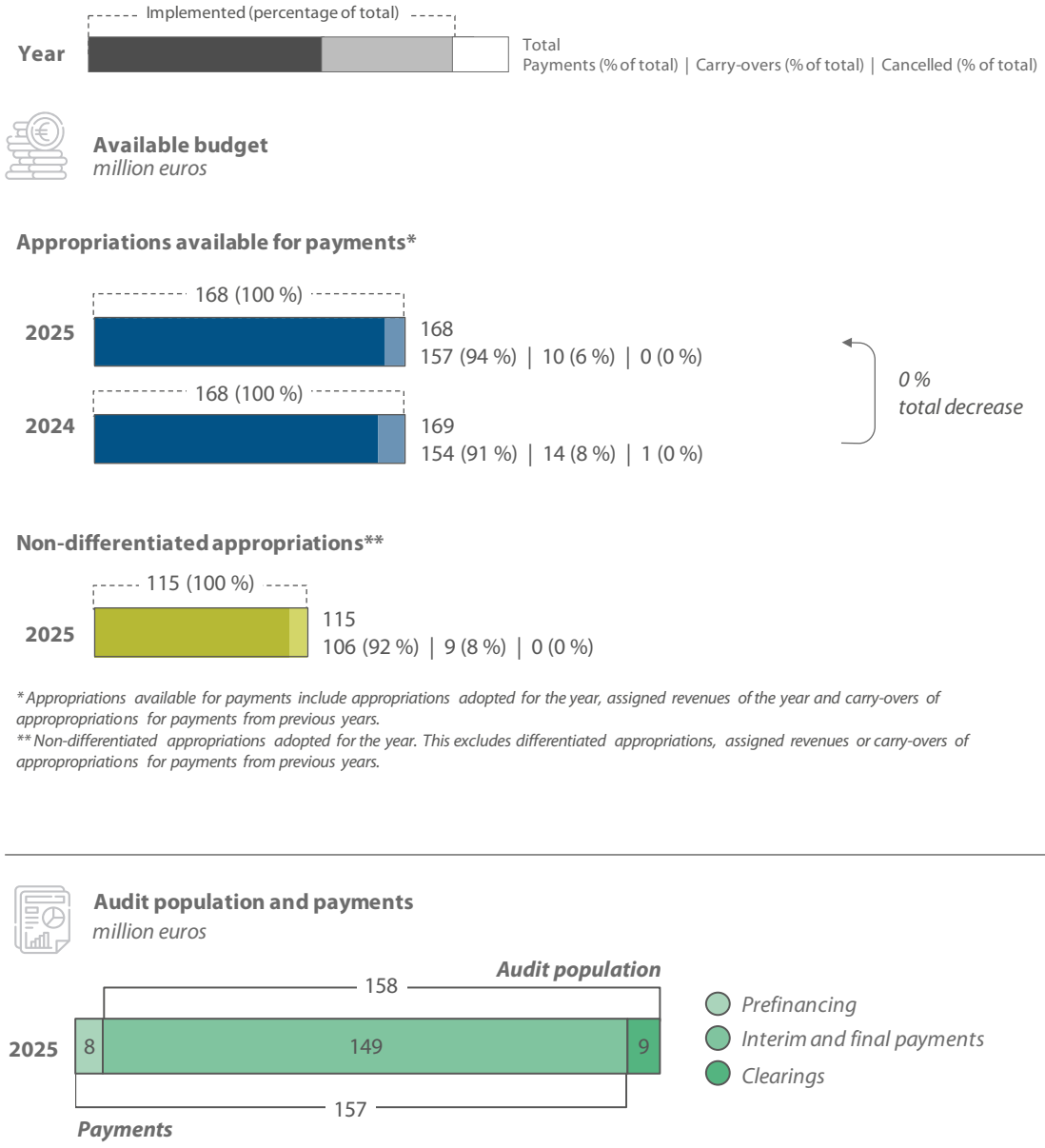
Introduction

3.16.1. The European Food Safety Authority (EFSA), located in Parma, was established by Regulation (EC) No 178/2002. EFSA supplies the scientific information required when drafting EU legislation on food and food safety, collects and analyses data to identify and monitor risks, and provides independent information on those risks[20].

3.16.2. ***Figure 3.16.1*** presents data on EFSA's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 100 %. The carry-over rate of non-differentiated appropriations was 8 %.

[20] More information on EFSA's role and activities is available on its website: www.efsa.europa.eu.

Figure 3.16.1 – Key data for EFSA



** Appropriations available for payments include appropriations adopted for the year, assigned revenues of the year and carry-overs of appropropriations for payments from previous years.*
*** Non-differentiated appropriations adopted for the year. This excludes differentiated appropriations, assigned revenues or carry-overs of appropropriations for payments from previous years.*

****Staff includes EU officials, EU temporary and contract staff, as well as seconded national experts, but excludes interim workers and consultants.*

Source: Annual accounts of EFSA for the 2024 and 2025 financial years; staff figures provided by EFSA.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.16.3. Our audit approach, the basis for our opinion, the responsibilities of the European Food Safety Authority (EFSA) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.16.4. We have audited:

(a) EFSA's accounts, which comprise the financial statements and the reports on the implementation of EFSA's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.16.5. In our opinion, EFSA's accounts for the year ended 31 December 2025 present fairly, in all material respects, EFSA's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.16.6. In our opinion, the revenue underlying EFSA's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.16.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying EFSA's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.16.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying EFSA's accounts and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

European Food Safety Authority (EFSA)

EFSA replies

https://www.eca.europa.eu/Lists/ECAReplies/EFSA-Replies-SAR-AGENCIES-2025/EFSA-Replies-SAR-AGENCIES-2025_EN.pdf

3.17. European Institute for Gender Equality (EIGE)

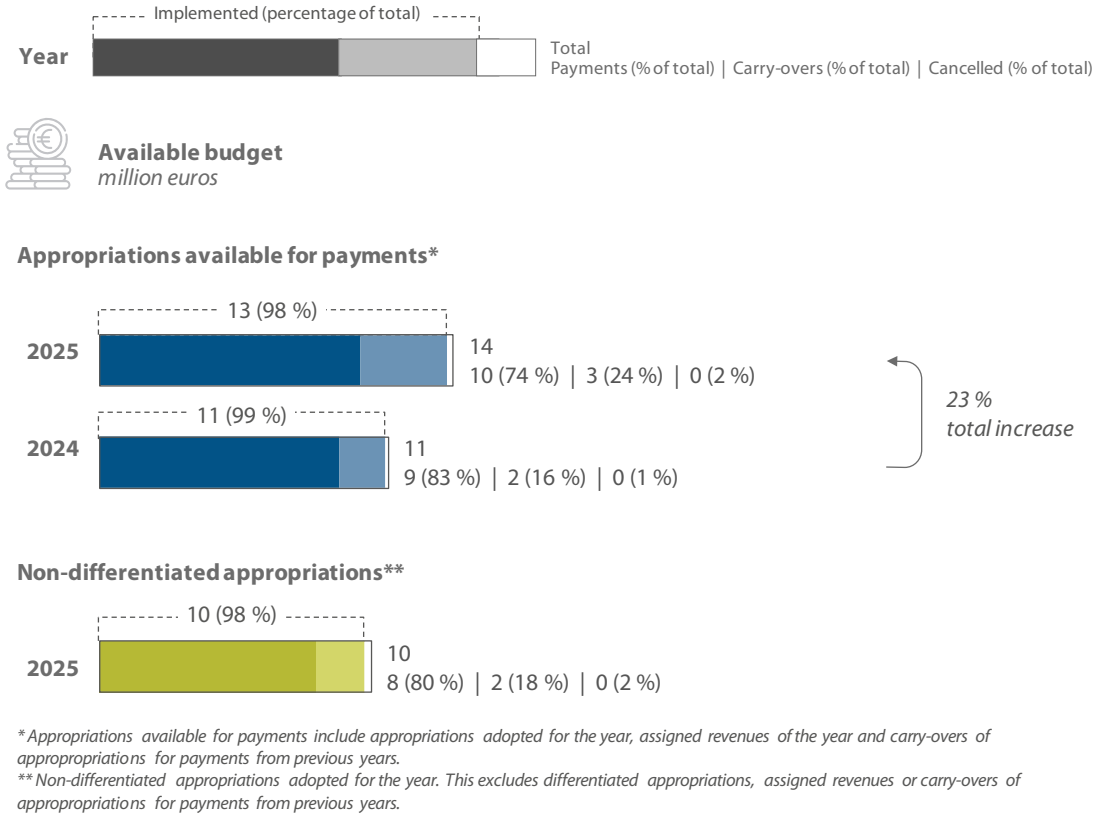
Introduction

3.17.1. The European Institute for Gender Equality (EIGE), located in Vilnius, was established by Regulation (EC) No 1922/2006. EIGE collects, analyses and disseminates information on gender equality, and develops, evaluates and disseminates methodological tools to support the incorporation of gender equality into all EU policies[21].

3.17.2. ***Figure 3.17.1*** presents data on EIGE's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The increase in the 2025 budget is mainly due to additional funding under programmes for EU candidate and potential candidate countries. The budget implementation rate was 98 %. The carry-over rate of non-differentiated appropriations was 18 %. The high level of carry-overs was due to the multiannual nature of operational activities and related contracts.

[21] More information on EIGE's role and activities is available on its website: www.eige.europa.eu.

Figure 3.17.1 – Key data for EIGE



**Appropriations available for payments include appropriations adopted for the year, assigned revenues of the year and carry-overs of appropriations for payments from previous years.*
***Non-differentiated appropriations adopted for the year. This excludes differentiated appropriations, assigned revenues or carry-overs of appropriations for payments from previous years.*

****Staff includes EU officials, EU temporary and contract staff, as well as seconded national experts, but excludes interim workers and consultants.*

Source: Annual accounts of EIGE for the 2024 and 2025 financial years; staff figures provided by EIGE.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.17.3. Our audit approach, the basis for our opinion, the responsibilities of the European Institute for Gender Equality (EIGE) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.17.4. We have audited:

(a) EIGE's accounts, which comprise the financial statements and the reports on the implementation of EIGE's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.17.5. In our opinion, EIGE's accounts for the year ended 31 December 2025 present fairly, in all material respects, EIGE's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.17.6. In our opinion, the revenue underlying EIGE's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.17.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying EIGE's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.17.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying EIGE's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

3.17.9. The observations which follow do not call our opinion into question.

Observations on the legality and regularity of payments

3.17.10. When implementing three specific "time and means" contracts, EIGE paid the full invoiced amounts without verifying, as contractually required, the contractor's supporting documentation on resources used and days worked. This lack of *ex ante* checks contravened Articles 45(5) and 73(3) of EIGE's financial regulation, as well as the principle of sound financial management, and exposed EIGE to a risk of overpayment or payment for services not provided.

European Institute for Gender Equality (EIGE)

EIGE replies

https://www.eca.europa.eu/Lists/ECAReplies/EIGE-Replies-SAR-AGENCIES-2025/EIGE-Replies-SAR-AGENCIES-2025_EN.pdf

3.18. European Labour Authority (ELA)

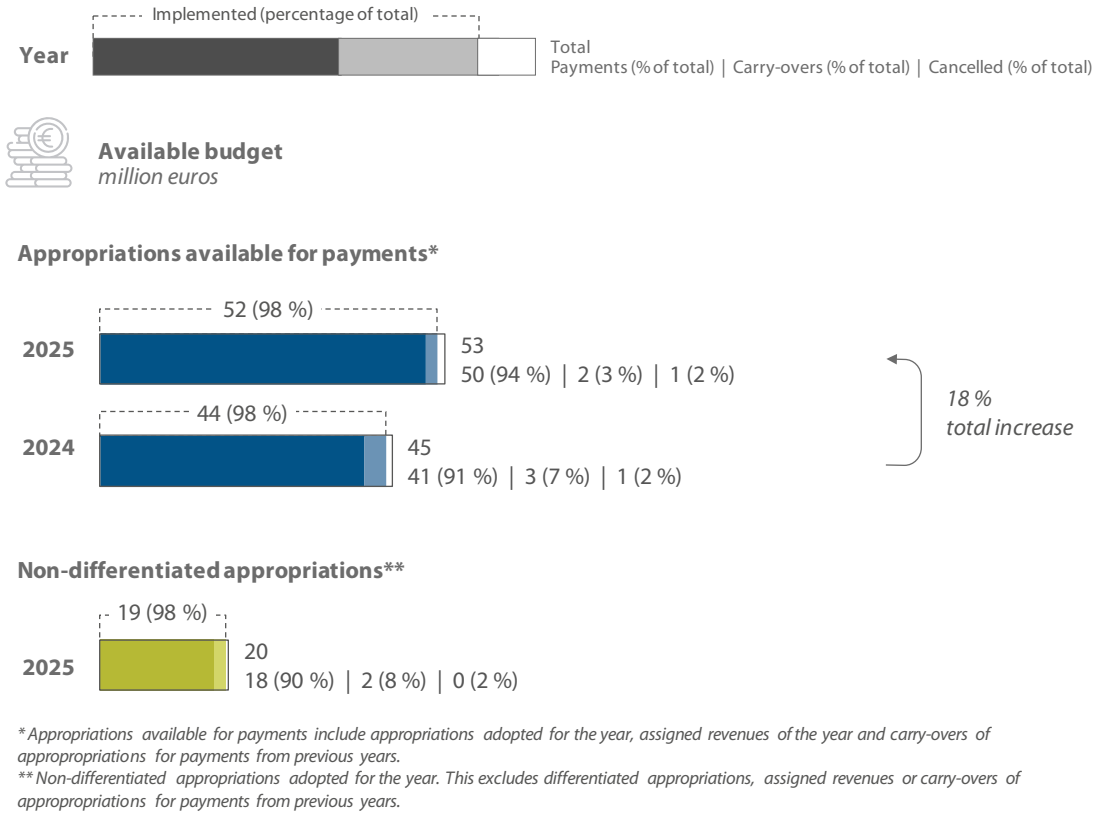
Introduction

3.18.1. The European Labour Authority (ELA), located in Bratislava, was established by Regulation (EU) 2019/1149. ELA ensures that EU rules on labour mobility and social security coordination are enforced fairly, simply and effectively, making it easier for citizens and businesses to reap the benefits of the internal market[22].

3.18.2. ***Figure 3.18.1*** presents data on ELA's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 97 %. The carry-over rate of non-differentiated appropriations was 8 %.

[22] More information on ELA's role and activities is available on its website: www.ela.europa.eu.

Figure 3.18.1 – Key data for ELA



Appropriations available for payments include appropriations adopted for the year, assigned revenues of the year and carry-overs of appropriations for payments from previous years.
*** Non-differentiated appropriations adopted for the year. This excludes differentiated appropriations, assigned revenues or carry-overs of appropriations for payments from previous years.*

****Staff includes EU officials, EU temporary and contract staff, as well as seconded national experts, but excludes interim workers and consultants.*

Source: Annual accounts of ELA for the 2024 and 2025 financial years; staff figures provided by ELA.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.18.3. Our audit approach, the basis for our opinion, the responsibilities of the European Labour Authority (ELA) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.18.4. We have audited:

(a) ELA's accounts, which comprise the financial statements and the reports on the implementation of ELA's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.18.5. In our opinion, ELA's accounts for the year ended 31 December 2025 present fairly, in all material respects, ELA's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.18.6. In our opinion, the revenue underlying ELA's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.18.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying ELA's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.18.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying ELA's accounts and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

3.18.9. The observations which follow do not call our opinion into question.

Observations on the legality and regularity of payments

3.18.10. In our 2024 report on EU agencies (paragraph 3.18.7), we concluded that shortcomings in ELA *ex ante* checks in the area of contract implementation had led to irregular payments for hybrid training events which had not been included in the financial offer. The 2025 payments ELA made for similar services are irregular for the same reason.

3.18.11. In our 2022 report on EU agencies (paragraph 3.18.9), we concluded that a contract for designing and organising training events, which ELA had awarded after an open procurement procedure, was irregular because the winning financial offer was for €12.9 million, while the tender specifications established the maximum contract value at €6 million. This contravened point 12.3(a) of Annex I to the 2018 EU Financial Regulation. As a result, the contract is irregular, leading to irregular payments in 2025.

3.18.12. In our 2024 report on EU agencies (paragraph 3.18.11), we concluded that the second budgetary amendment of ELA's 2024 budget was incorrectly booked in 2024 as an appropriation from external assigned revenue rather than as an appropriation related to staff expenditure. ELA did not cancel the amount concerned, and this appropriation was carried over to 2025, and then used in full for the payment of salaries in 2025. This contravened Article 12 of ELA's financial rules which states that appropriations for staff expenditure must not be carried over and that unused appropriations should be cancelled at the end of the financial year. As a result, the related 2025 payments are irregular.

3.18.13. In 2025, ELA processed 1 818 payment requests, of which 125 (7 %), were paid after the legal deadline. The share of late payments was lower than in 2024, when ELA made 12 % of its payments late.

European Labour Authority (ELA)

ELA replies

https://www.eca.europa.eu/Lists/ECAReplies/ELA-Replies-SAR-AGENCIES-2025/ELA-Replies-SAR-AGENCIES-2025_EN.pdf

3.19. European Medicines Agency (EMA)

Introduction

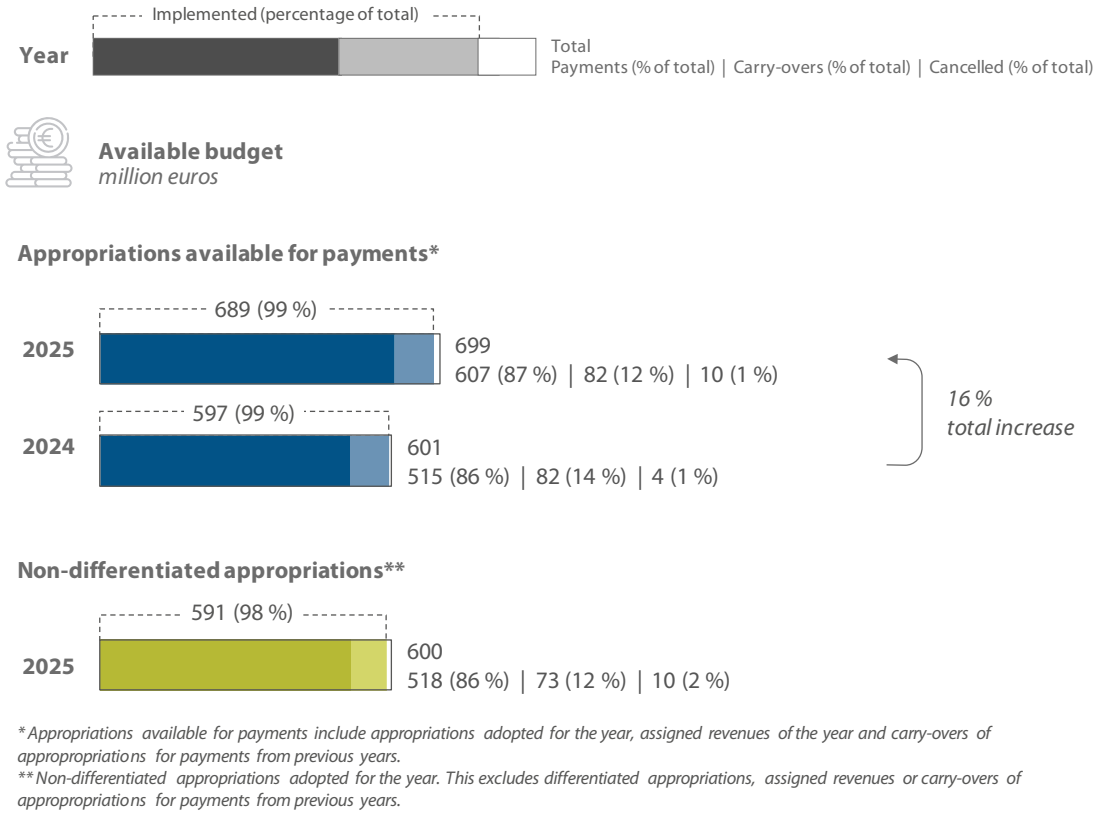
3.19.1. The European Medicines Agency (EMA), located in Amsterdam, was established by Regulation (EC) No 726/2004. EMA succeeded and replaced the European Agency for the Evaluation of Medicinal Products established in 1993. EMA operates through a pan-EU network and coordinates scientific resources made available by national authorities to ensure the evaluation, supervision and safety monitoring of medicinal products for human and veterinary use in the EU[23].

3.19.2. ***Figure 3.19.1*** presents data on EMA's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 99 %. The carry-over rate of non-differentiated appropriations was 12 %.

[23] More information on EMA's role and activities is available on its website: www.ema.europa.eu.

European Medicines Agency (EMA)

Figure 3.19.1 – Key data for EMA



Source: Annual accounts of EMA for the 2024 and 2025 financial years; staff figures provided by EMA.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.19.3. Our audit approach, the basis for our opinion, the responsibilities of the European Medicines Agency (EMA) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.19.4. We have audited:

(a) EMA's accounts, which comprise the financial statements and the reports on the implementation of EMA's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.19.5. In our opinion, EMA's accounts for the year ended 31 December 2025 present fairly, in all material respects, EMA's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Emphasis of matter

3.19.6. We draw attention to notes 3.1.3, 4.1.3, 4.3.2, 4.5.2, 4.8.1 and 4.8.2 to EMA's accounts, which provide significant disclosures in connection with property-related obligations.

The lease on EMA's former premises in London runs until 2039 and does not contain a break clause, but the premises may be sublet or assigned subject to the landlord's consent. In July 2019, EMA reached an agreement with its landlord and sublet its former premises to a subtenant with effect from July 2019, under conditions that were consistent with the terms of the head lease. The term of the sublease lasts until EMA's lease expires in June 2039. Since EMA remains the contracting party to the head lease, it could be held liable for the entire amount payable under the head lease contractual obligation

(€328.4 million) and any other financial obligations which may arise as result of the premises being vacant. The maximum exposure, including council tax liability payable by EMA if the premises were to be vacant for the remainder of the lease, amounts to €484 million.

In November 2023, the subtenant's ultimate parent company filed for bankruptcy for its US and Canada branches. That company subsequently made contact with its landlords, including with EMA, since it was a sublessor, to renegotiate its leases.

On 10 October 2024, in accordance with the discussions held with the EU budgetary authorities and with the consent of its own landlord, EMA agreed to an amendment of the existing sublease with the subtenant by way of a rent reduction, but with service charges and landlord insurance remaining payable in full. The amendment included provisions, under certain conditions, for either EMA or the subtenant to terminate the sublease early, i.e. before the scheduled expiry date in June 2039.

In this respect, EMA made a provision for onerous contract, with a carrying amount of €107.9 million on 31 December 2025.

In 2025, EMA received a cash reimbursement of €13.8 million from the European Commission in relation to the UK building, which has been recognised as income.

When EMA issued its 2025 accounts, the subtenant had met its contractual obligations, with rental and service charge payments covering the period up to 30 June 2026.

We note that EMA and its Management Board have continuously emphasised the need to resolve this matter at the political level.

Our opinion is not modified in respect of these matters.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.19.7. In our opinion, the revenue underlying EMA's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.19.8. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying EMA's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.19.9. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying EMA's accounts and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

3.19.10. The observations which follow do not call our opinion into question.

Observations on the legality and regularity of payments

3.19.11. In our 2024 report on EU agencies (paragraph 3.19.9), we concluded that the cumulative increase by 124 % of the ceiling of five framework contracts in cascade, which the EMA had awarded for a total amount of €12 million, contravened the 2018 EU Financial Regulation which allowed a 50 % cumulative increase. EMA duly recorded this non-compliance in its register of exceptions, emphasising that the ceiling increases were all linked to exceptional developments, including unforeseen legislative changes related to EMA's public health mandate. In 2025, EMA paid €3 million under these contracts, in addition to €21.1 million it had paid by the end of 2024. The paid amounts together exceeded the maximum permitted increase of the contract ceiling of up to €18 million. Therefore, despite the exceptional circumstances invoked by EMA, we consider the amount paid by EMA in excess of the contract ceiling in 2025 to be irregular.

3.19.12. Similarly, in our 2024 report on EU agencies (paragraph 3.19.10), we concluded that the cumulative increase by 77 % of three other framework contracts in cascade, which the EMA awarded for a total amount of €44 million, contravened the 2018 EU Financial Regulation which allowed a 50 % cumulative increase. Also in this case, EMA duly recorded a non-compliance in its register of exceptions, emphasising that the ceiling increases were all linked to exceptional developments, including unforeseen legislative changes related to EMA's public health mandate. In 2025, EMA paid €8.5 million under these contracts, in addition to €62.3 million it had paid by the end of 2024. The paid amounts together exceeded the maximum permitted increase of the contract ceiling of up to €66 million. Therefore,

despite the exceptional circumstances invoked by EMA, we consider the amount paid by EMA in 2025 in excess of the contract ceiling to be irregular.

3.19.13. In 2025, EMA processed 48 703 payment requests, of which 3 039 (6 %), were paid after the legal deadline. The share of late payments was higher than in 2024, when the EMA made 3 % of its payments late.

European Medicines Agency (EMA)

EMA replies

https://www.eca.europa.eu/Lists/ECAReplies/EMA-Replies-SAR-AGENCIES-2025/EMA-Replies-SAR-AGENCIES-2025_EN.pdf

3.20. European Public Prosecutor's Office (EPPO)

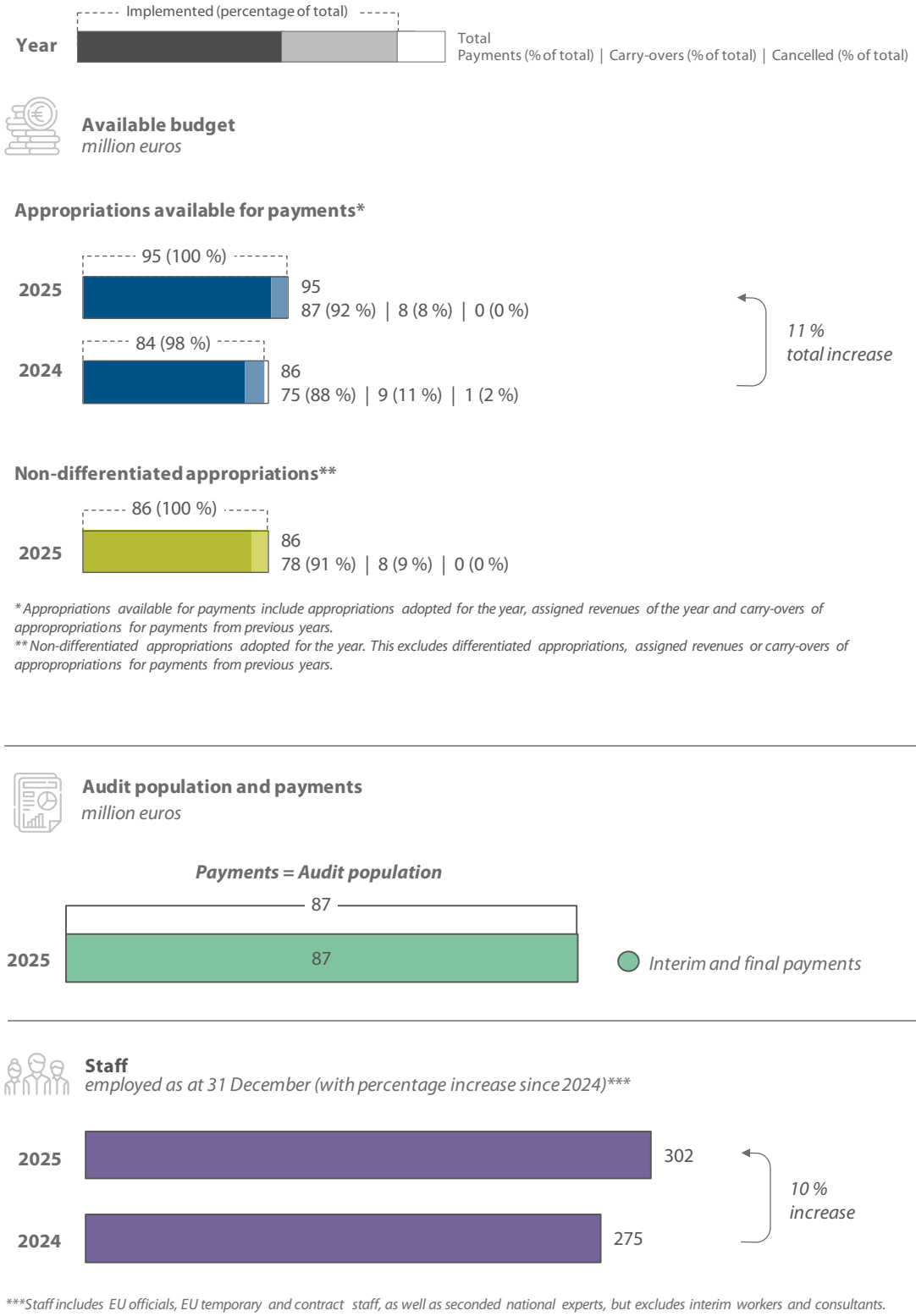
Introduction

3.20.1. The European Public Prosecutor's Office (EPPO), located in Luxembourg, was established by Regulation (EU) 2017/1939 to investigate and prosecute offences affecting the EU's financial interests. Currently, 24 EU member states are part of the EPPO[24].

3.20.2. ***Figure 3.20.1*** presents data on the EPPO's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 100 %. The carry-over rate of non-differentiated appropriations was 9 %.

[24] More information on the EPPO's role and activities is available on its website: www.eppo.europa.eu.

Figure 3.20.1 – Key data for the EPPO



Source: Annual accounts of the EPPO for the 2024 and 2025 financial years; staff figures provided by the EPPO.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.20.3. Our audit approach, the basis for our opinion, the responsibilities of the European Public Prosecutor's Office (EPPO) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.20.4. We have audited:

(a) the EPPO's accounts, which comprise the financial statements and the reports on the implementation of the EPPO's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.20.5. In our opinion, the EPPO's accounts for the year ended 31 December 2025 present fairly, in all material respects, the EPPO's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.20.6. In our opinion, the revenue underlying the EPPO's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.20.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying the EPPO's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.20.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying the EPPO's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

3.20.9. The observations which follow do not call our opinion into question.

Observations on the legality and regularity of payments

3.20.10. The EPPO acquired and paid for hardware maintenance for a period of 3 years. This does not comply with the terms of the framework contract establishing that maintenance may be invoiced in advance, but only from the date on which the consignment note is signed and including the date on when the services were activated, through to the last day of that calendar year. As a result, the amount paid by the EPPO for the period after 31 December 2025 is irregular.

European Public Prosecutor’s Office (EPPO)

EPPO replies

https://www.eca.europa.eu/Lists/ECAReplies/EPPO-Replies-SAR-AGENCIES-2025/EPPO-Replies-SAR-AGENCIES-2025_EN.pdf

3.21. European Training Foundation (ETF)

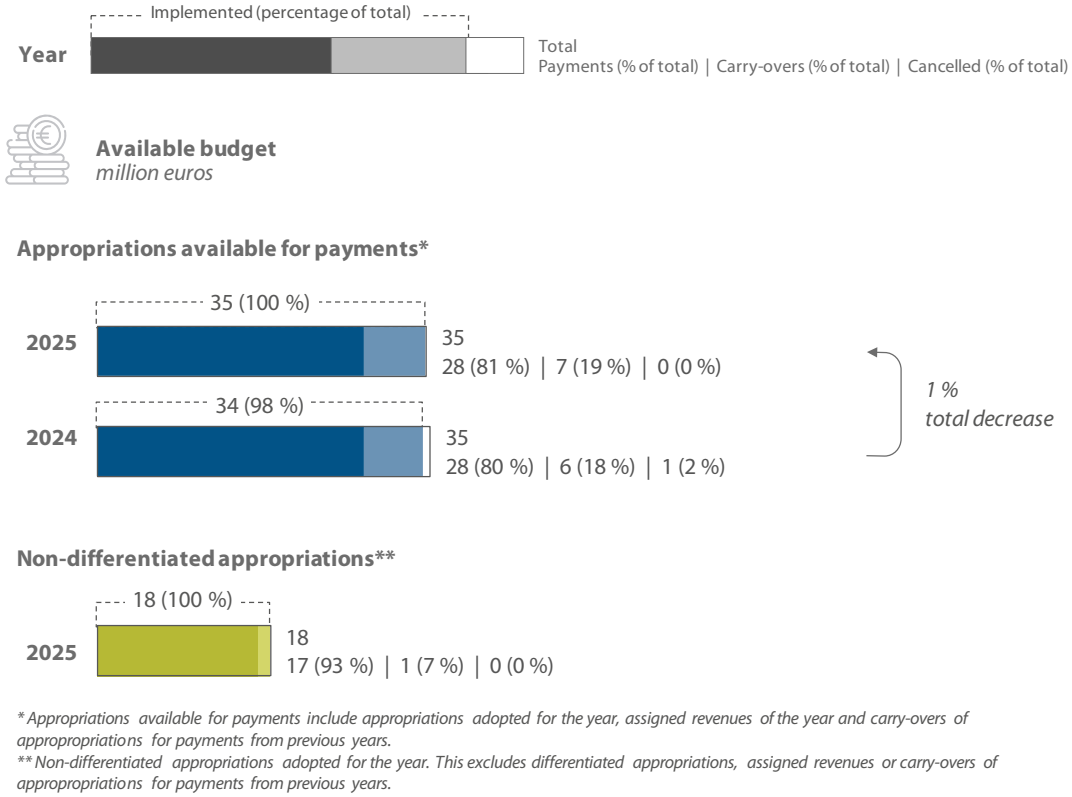
Introduction

3.21.1. The European Training Foundation (ETF), located in Turin, was established by Council Regulation (EEC) No 1360/90 (subsequently repealed and replaced by Regulation (EC) No 1339/2008). The ETF helps the EU's neighbouring countries to reform their education and training systems. To do this, it assists the Commission in the implementation of vocational training programmes[25].

3.21.2. ***Figure 3.21.1*** presents data on the ETF's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 100 %. The carry-over rate of non-differentiated appropriations was 7 %.

[25] More information on the ETF's role and activities is available on its website: www.etf.europa.eu.

Figure 3.21.1 – Key data for ETF



Source: Annual accounts of the ETF for the 2024 and 2025 financial years; staff figures provided by the ETF.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.21.3. Our audit approach, the basis for our opinion, the responsibilities of the European Training Foundation (ETF) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.21.4. We have audited:

(a) the ETF's accounts, which comprise the financial statements and the reports on the implementation of the ETF's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.21.5. In our opinion, the ETF's accounts for the year ended 31 December 2025 present fairly, in all material respects, the ETF's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.21.6. In our opinion, the revenue underlying the ETF's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.21.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying the ETF's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.21.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying the ETF's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

3.21.9. The observations which follow do not call our opinion into question.

Observations on the legality and regularity of payments

3.21.10. In our 2022 report on EU agencies (paragraph 3.21.8), we concluded that, in a framework contract awarded for the provision of content support services worth €1 million, the ETF had moved away from the technical specifications by awarding the contract to a tenderer that had not reached the required financial turnover in one of the reference years. As a result, the contract is irregular, leading to irregular payments in 2025.

3.21.11. In the same 2022 report (paragraph 3.21.9), we also concluded that, in an open procurement procedure for in-country support services with an estimated value of €4 million, the economic and financial capacity of the winning tenderer had not been

demonstrated as was required. As a result, the contract is irregular, leading to irregular payments in 2025.

3.21.12. In October 2024, the ETF launched an open procedure for the provision of digital services, including maintenance, support and development. The scope of the procedure was defined in broad terms to cover all of the ETF's digital maintenance and development needs. While this meant that a wide range of services could be covered under the contract, competition between tenderers was only based on the sum of the daily price for each of the individual profiles. This method did not allow offers to be compared sufficiently well, nor did it allow an evaluation of the real economic value of each tender. It may therefore result in unequal treatment between economic operators. As a result, the contract is irregular, leading to irregular payments in 2025.

3.21.13. In 2025, the ETF processed 1 042 payment requests, of which 69 (7 %) were paid after the legal deadline. The share of late payments in 2025 was similar to that in 2024 when the ETF made 6 % of its payments late.

European Training Foundation (ETF)

ETF replies

https://www.eca.europa.eu/Lists/ECAReplies/ETF-Replies-SAR-AGENCIES-2025/ETF-Replies-SAR-AGENCIES-2025_EN.pdf

3.22. European Agency for Safety and Health at Work (EU-OSHA)

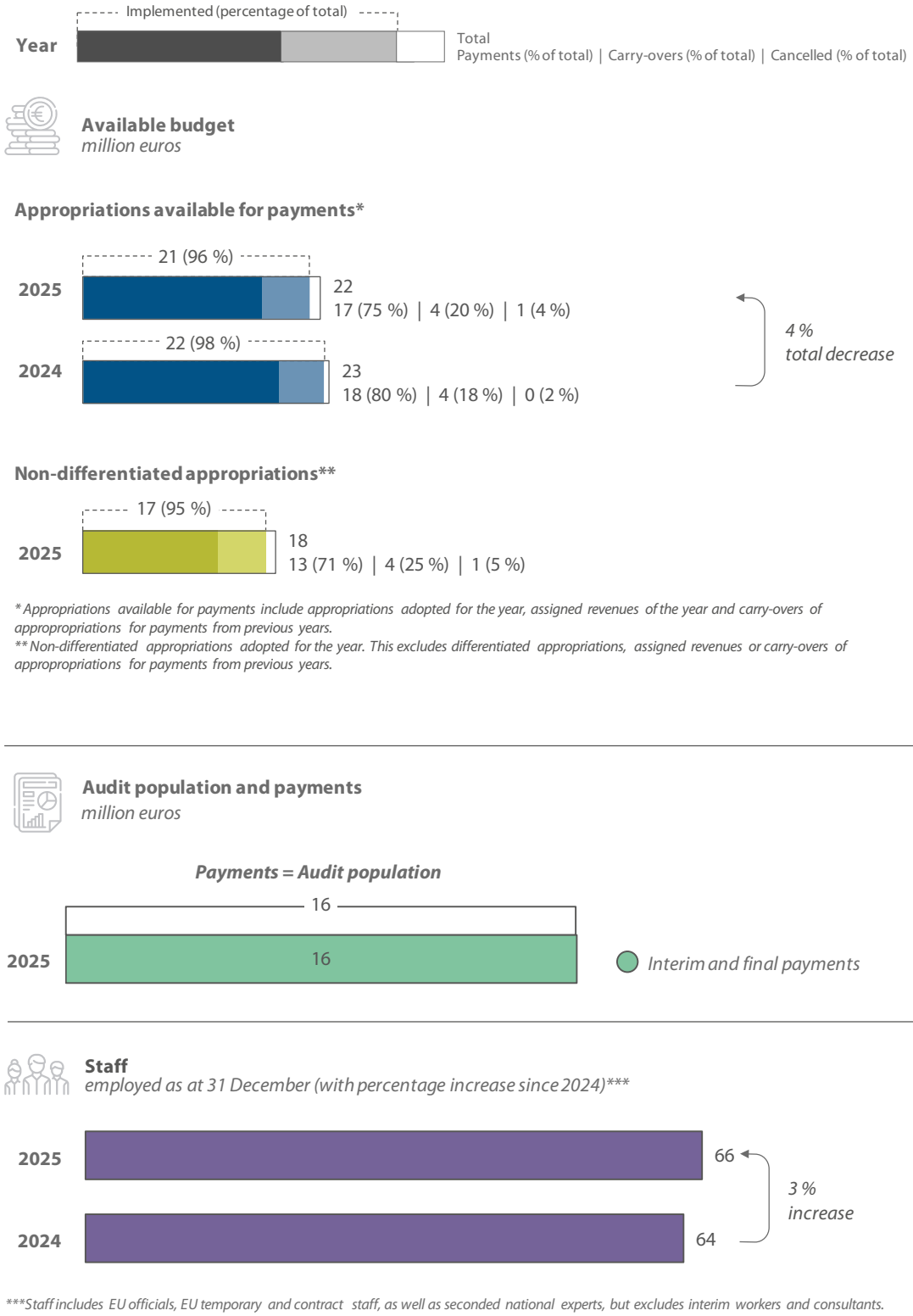
Introduction

3.22.1. The European Agency for Safety and Health at Work (EU-OSHA), located in Bilbao, was established by Council Regulation (EC) No 2062/94, subsequently repealed and replaced by Regulation (EU) 2019/126. EU-OSHA's tasks include collecting and disseminating information on national and EU priorities in the field of health and safety at work, and supporting national and EU organisations involved in making and implementing policy in that field[26].

3.22.2. ***Figure 3.22.1*** presents data on EU-OSHA's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 96 %. The carry-over rate of non-differentiated appropriations was 25 %. The high level of carry-overs was linked to the commitments already planned in EU-OSHA's annual work programme as well as to the cyclical nature of expenditure incurred for its implementation.

[26] More information on EU-OSHA's role and activities is available on its website: www.osha.europa.eu.

Figure 3.22.1 – Key data for EU-OSHA



Source: Annual accounts of EU-OSHA for the 2024 and 2025 financial years; staff figures provided by EU-OSHA.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.22.3. Our audit approach, the basis for our opinion, the responsibilities of the European Agency for Safety and Health at Work (EU-OSHA) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.22.4. We have audited:

(a) EU-OSHA's accounts, which comprise the financial statements and the reports on the implementation of EU-OSHA's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.22.5. In our opinion, EU-OSHA's accounts for the year ended 31 December 2025 present fairly, in all material respects, EU-OSHA's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.22.6. In our opinion, the revenue underlying EU-OSHA's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.22.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying EU-OSHA's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.22.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying EU-OSHA's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

European Agency for Safety and Health at Work (EU-OSHA)

EU-OSHA replies

https://www.eca.europa.eu/Lists/ECAReplies/EU-OSHA-Replies-SAR-AGENCIES-2025/EU-OSHA-Replies-SAR-AGENCIES-2025_EN.pdf

3.23. European Foundation for the Improvement of Living and Working Conditions (Eurofound)

Introduction

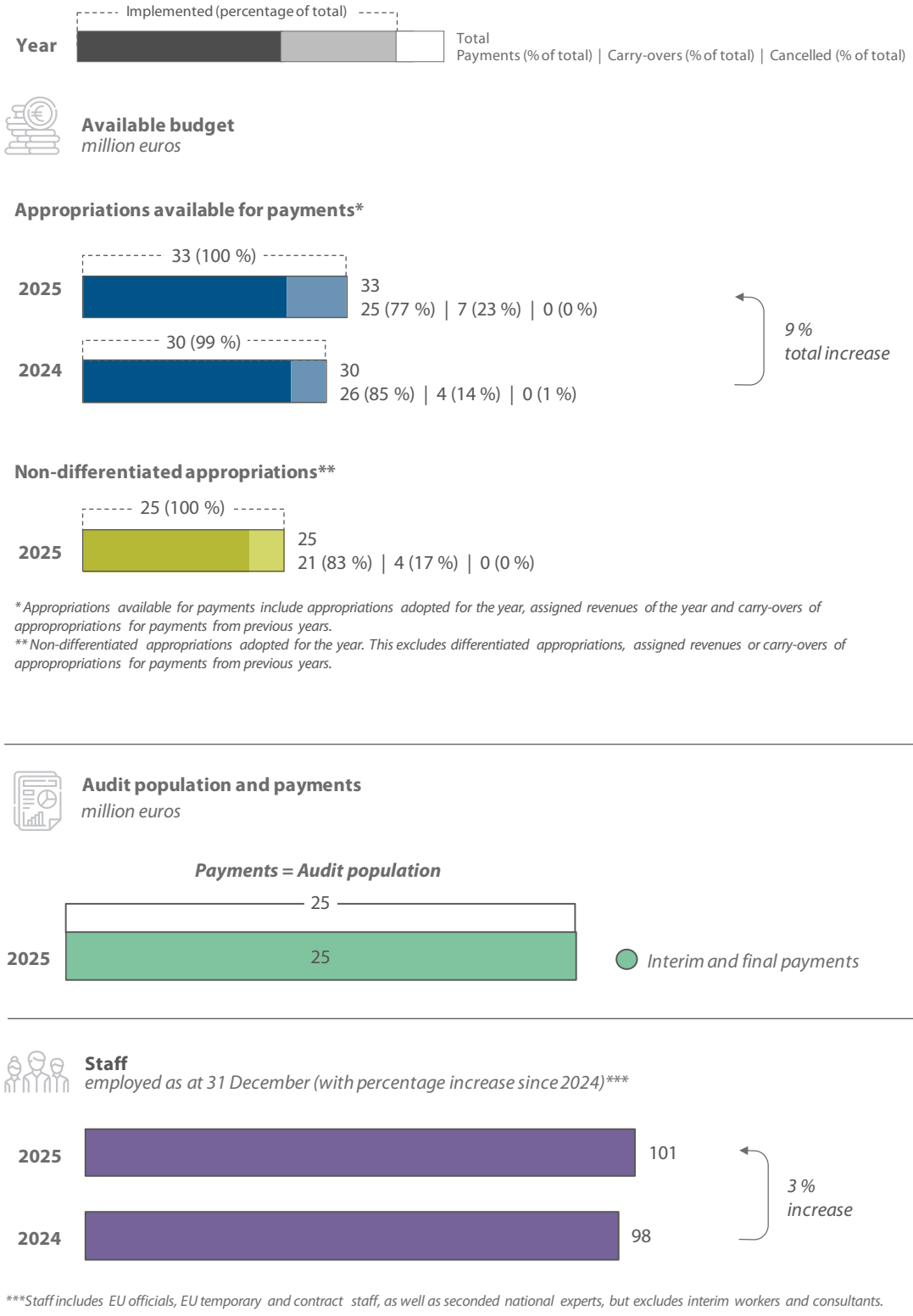
3.23.1. The European Foundation for the Improvement of Living and Working Conditions (Eurofound), located in Dublin, was established by Council Regulation (EEC) No 1365/75, subsequently repealed and replaced by Regulation (EU) 2019/127. Eurofound's task is to contribute to the planning and establishment of better living and working conditions in the EU by increasing and disseminating knowledge which is relevant to this subject[27].

3.23.2. ***Figure 3.23.1*** presents data on Eurofound's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 100 %. The carry-over rate of non-differentiated appropriations was 17 %. The high level of carry-overs of non-differentiated appropriations was due to postponed or later-than-expected payments for operational activities.

[27] More information on Eurofound's role and activities is available on its website: www.eurofound.europa.eu.

European Foundation for the Improvement of Living and Working Conditions (Eurofound)

Figure 3.23.1 – Key data for Eurofound



Source: Annual accounts of Eurofound for the 2024 and 2025 financial years; staff figures provided by Eurofound.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.23.3. Our audit approach, the basis for our opinion, the responsibilities of the European Foundation for the Improvement of Living and Working Conditions (Eurofound) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.23.4. We have audited:

(a) Eurofound's accounts, which comprise the financial statements and the reports on the implementation of Eurofound's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.23.5. In our opinion, Eurofound's accounts for the year ended 31 December 2025 present fairly, in all material respects, Eurofound's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.23.6. In our opinion, the revenue underlying Eurofound's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.23.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying Eurofound's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.23.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying Eurofound's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

European Foundation for the Improvement of Living and Working Conditions (Eurofound)

Eurofound replies

https://www.eca.europa.eu/Lists/ECAReplies/Eurofound-Replies-SAR-AGENCIES-2025/Eurofound-Replies-SAR-AGENCIES-2025_EN.pdf

3.24. European Union Agency for Criminal Justice Cooperation (Eurojust)

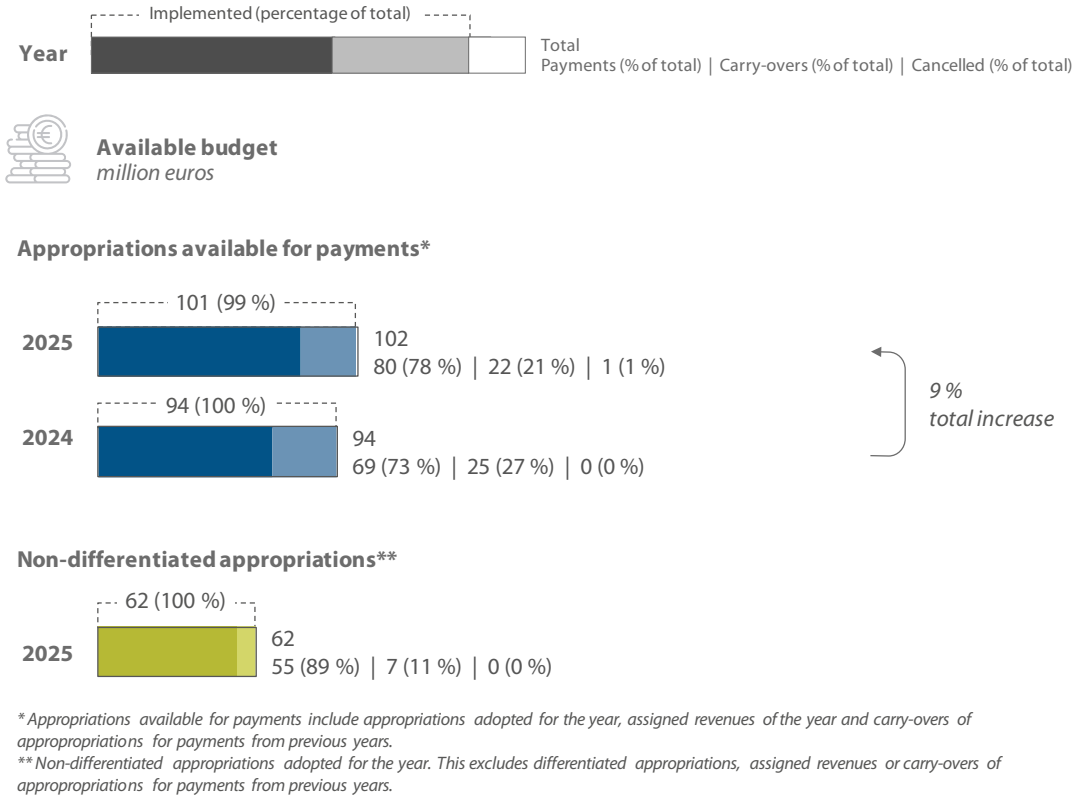
Introduction

3.24.1. The European Union Agency for Criminal Justice Cooperation (Eurojust), located in The Hague, was established by Regulation (EU) 2018/1727. It superseded a body, also called Eurojust, which was established in 2002. Eurojust's mission is to support the fight against serious organised crime by improving the coordination of cross-border investigations and prosecutions. Eurojust also has the power to collect, preserve and share evidence on war crimes[28].

3.24.2. ***Figure 3.24.1*** presents data on Eurojust's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 99 %. The carry-over rate of non-differentiated appropriations was 11 %.

[28] More information on Eurojust's role and activities is available on its website: www.eurojust.europa.eu.

Figure 3.24.1 – Key data for Eurojust



**Appropriations available for payments include appropriations adopted for the year, assigned revenues of the year and carry-overs of appropropriations for payments from previous years.*
*** Non-differentiated appropriations adopted for the year. This excludes differentiated appropriations, assigned revenues or carry-overs of appropropriations for payments from previous years.*

****Staff includes EU officials, EU temporary and contract staff, as well as seconded national experts, but excludes interim workers and consultants.*

Source: Annual accounts of Eurojust for the 2024 and 2025 financial years; staff figures provided by Eurojust.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.24.3. Our audit approach, the basis for our opinion, the responsibilities of the European Union Agency for Criminal Justice Cooperation (Eurojust) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.24.4. We have audited:

(a) Eurojust's accounts, which comprise the financial statements and the reports on the implementation of Eurojust's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.24.5. In our opinion, Eurojust's accounts for the year ended 31 December 2025 present fairly, in all material respects, Eurojust's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.24.6. In our opinion, the revenue underlying Eurojust's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.24.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying Eurojust's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.24.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying Eurojust's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

3.24.9. The observations which follow do not call our opinion into question.

Observations on the legality and regularity of payments

3.24.10. In our 2020 report on EU agencies (paragraph 3.27.9), we concluded that a vehicle leasing framework contract with a single economic operator was not appropriate for the nature of the services required. This led to irregular payments in 2025.

3.24.11. In 2025, Eurojust awarded a framework contract for interpreting services amounting to €15.8 million. The tender specifications included a selection criterion requiring interpreters to hold a security clearance. While the selected tenderer declared compliance with this criterion in its tender, Eurojust had not verified independently that this requirement

was met and a significant share of services was provided by interpreters for whom the required security clearance could not be confirmed. This led to irregular payments in 2025.

3.24.12. In addition, under the previous framework contract for interpreting services, Eurojust had used the services of the contractor whose interpreters, in the majority of cases, also did not have the required security clearance, rather than procuring these services from another supplier. This previous contract also led to irregular payments in 2025.

3.24.13. In 2025, Eurojust processed 2 805 payment requests, of which 425 (15 %) were paid after the legal deadline. The share of late payments was lower than in 2024, when Eurojust made 28 % of its payments late.

Recommendations

3.24.14. Based on our findings for 2025, we recommend the following.

Recommendation Eurojust-2025-1 – Strengthen checks on procurement procedures

Eurojust should strengthen its *ex ante* and *ex post* checks on procurement procedures and report on the results of these checks in its annual activity report.

Target implementation date: end of 2027.

Recommendation Eurojust-2025-2 – Strengthen checks on contract implementation

Eurojust should strengthen its *ex ante* and *ex post* checks on contract implementation and report on the results of these checks in its annual activity report.

Target implementation date: end of 2027.

European Union Agency for Criminal Justice Cooperation (Eurojust)

Eurojust replies

https://www.eca.europa.eu/Lists/ECAReplies/Eurojust-Replies-SAR-AGENCIES-2025/Eurojust-Replies-SAR-AGENCIES-2025_EN.pdf

3.25. European Union Agency for Fundamental Rights (FRA)

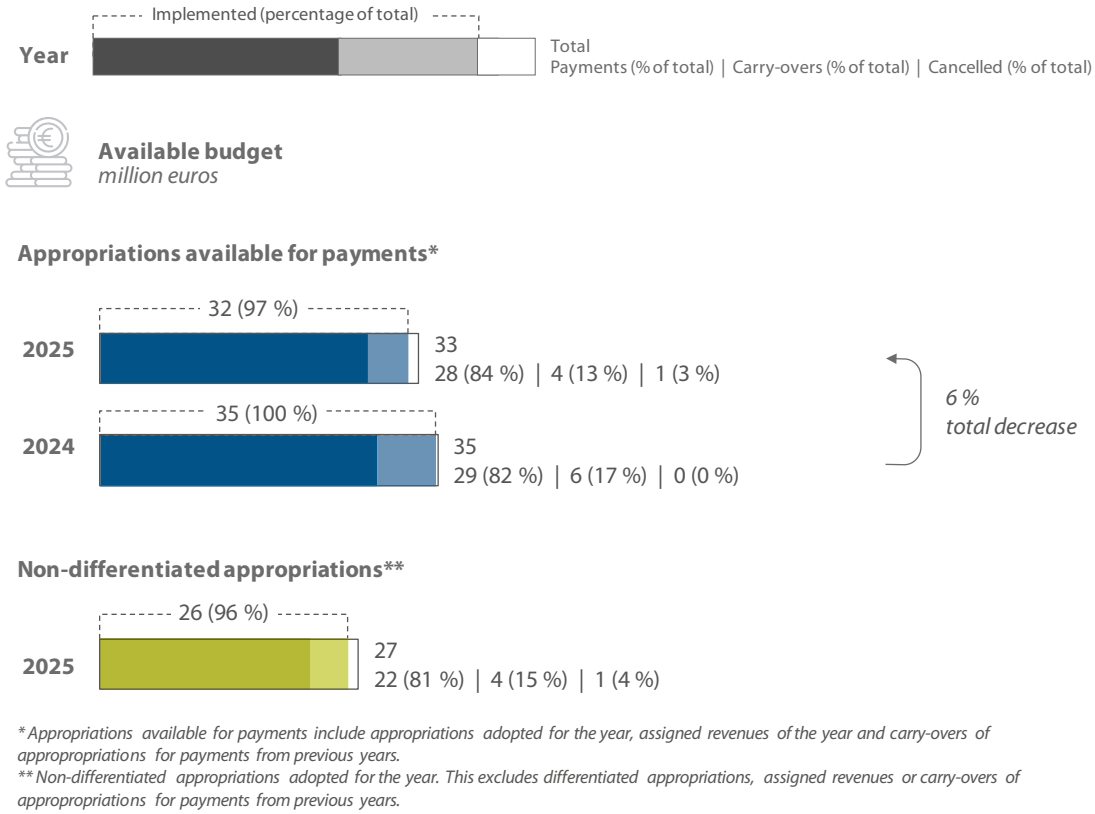
Introduction

3.25.1. The European Union Agency for Fundamental Rights (FRA), located in Vienna, was established by Council Regulation (EC) No 168/2007. FRA provides assistance and expertise in implementing EU law on fundamental rights to EU and member state authorities[29].

3.25.2. ***Figure 3.25.1*** presents data on FRA's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 97 %. The carry-over rate of non-differentiated appropriations was 15 %.

[29] More information on FRA's role and activities is available on its website: www.fra.europa.eu.

Figure 3.25.1 – Key data for FRA



**Appropriations available for payments include appropriations adopted for the year, assigned revenues of the year and carry-overs of appropropriations for payments from previous years.*
*** Non-differentiated appropriations adopted for the year. This excludes differentiated appropriations, assigned revenues or carry-overs of appropropriations for payments from previous years.*

****Staff includes EU officials, EU temporary and contract staff, as well as seconded national experts, but excludes interim workers and consultants.*

Source: Annual accounts of FRA for the 2024 and 2025 financial years; staff figures provided by FRA.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.25.3. Our audit approach, the basis for our opinion, the responsibilities of the European Union Agency for Fundamental Rights (FRA) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.25.4. We have audited:

(a) FRA's accounts, which comprise the financial statements and the reports on the implementation of FRA's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.25.5. In our opinion, FRA's accounts for the year ended 31 December 2025 present fairly, in all material respects, FRA's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.25.6. In our opinion, the revenue underlying FRA's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.25.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying FRA's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.25.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying FRA's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

3.25.9. The observations which follow do not call our opinion into question.

Observations on the legality and regularity of payments

3.25.10. In 2025, FRA processed 1 618 payment requests, of which 89 (6 %), were paid after the legal deadline. The share of late payments was lower than in 2024, when FRA made 14 % of its payments late.

European Union Agency for Fundamental Rights (FRA)

FRA replies

https://www.eca.europa.eu/Lists/ECAReplies/FRA-Replies-SAR-AGENCIES-2025/FRA-Replies-SAR-AGENCIES-2025_EN.pdf



Agencies funded under MFF heading 3 – Natural resources and environment

3.26. European Environment Agency (EEA)

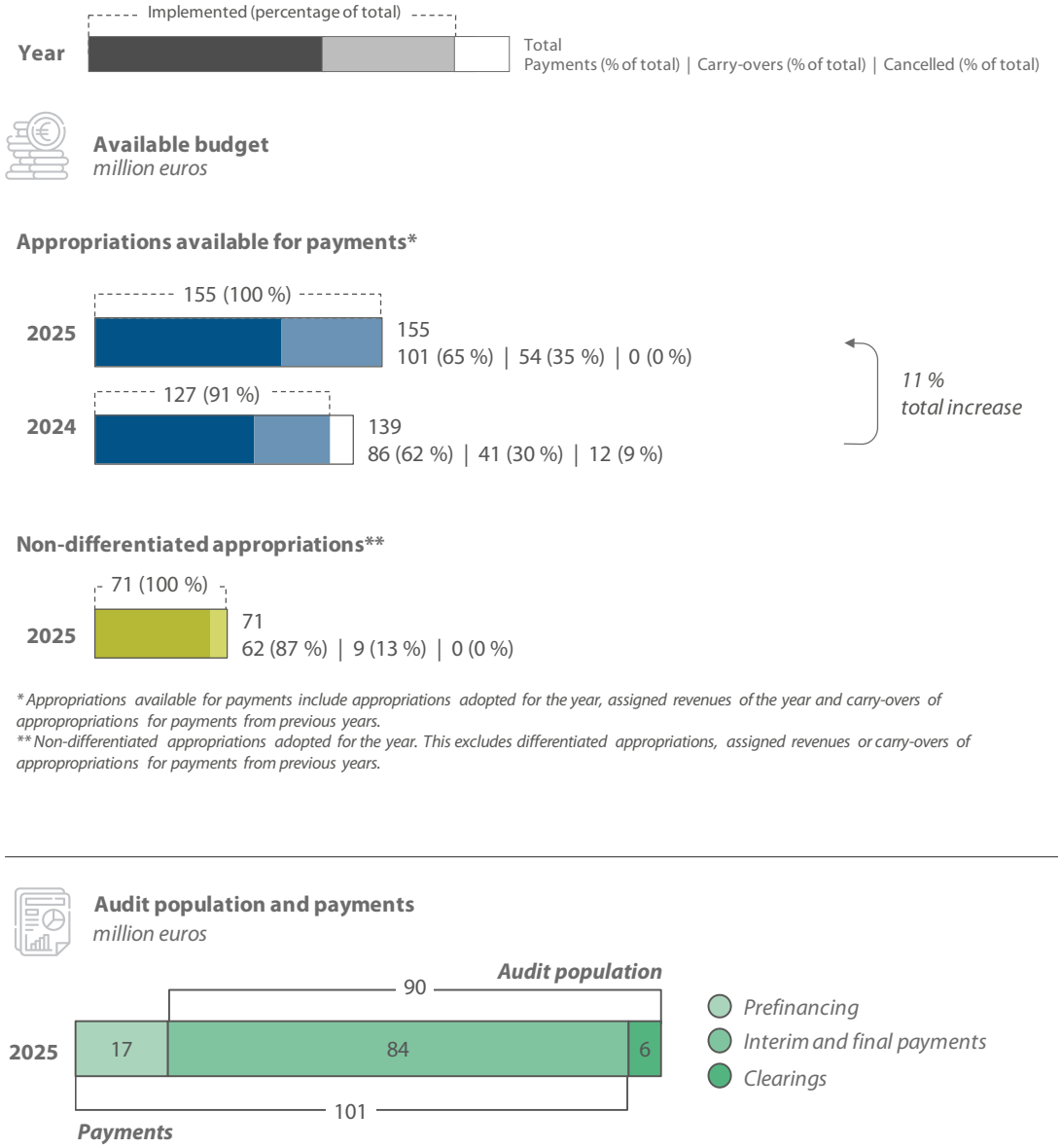
Introduction

3.26.1. The European Environment Agency (EEA), located in Copenhagen, was established by Council Regulation (EEC) No 1210/90, subsequently repealed and replaced by Regulation (EC) No 401/2009. In collaboration with a partner network, the EEA is responsible for providing the Commission, the Parliament, the member states and, more generally, the public with reliable information on the state of Europe's environment, climate change and sustainability issues[30].

3.26.2. ***Figure 3.26.1*** presents data on the EEA's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 100 %. The carry-over rate of non-differentiated appropriations was 13 %.

[30] More information on the EEA's role and activities is available on its website: www.eea.europa.eu.

Figure 3.26.1 – Key data for EEA



**Appropriations available for payments include appropriations adopted for the year, assigned revenues of the year and carry-overs of appropropriations for payments from previous years.*
*** Non-differentiated appropriations adopted for the year. This excludes differentiated appropriations, assigned revenues or carry-overs of appropropriations for payments from previous years.*

****Staff includes EU officials, EU temporary and contract staff, as well as seconded national experts, but excludes interim workers and consultants.*

Source: Annual accounts of the EEA for the 2024 and 2025 financial years; staff figures provided by the EEA.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.26.3. Our audit approach, the basis for our opinion, the responsibilities of the European Environment Agency (EEA) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.26.4. We have audited:

(a) the EEA's accounts, which comprise the financial statements and the reports on the implementation of the EEA's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.26.5. In our opinion, the EEA's accounts for the year ended 31 December 2025 present fairly, in all material respects, the EEA's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.26.6. In our opinion, the revenue underlying the EEA's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.26.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying the EEA's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.26.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying the EEA's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

3.26.9. The observations which follow do not call our opinion into question.

Observations on the legality and regularity of payments

3.26.10. In August 2022, as part of a procurement procedure for catering services, the EEA modified the award criteria after the submission of the tenders, which did not comply with Articles 151 and 169 of the 2018 EU Financial Regulation. In addition, the EEA modified the contract and increased the price of staff lunches by 34 % 7 months after the contract was signed. The increase was made without a formal request from the contractor and breached the terms of the contract which did not allow price changes in the first year of the contract. This amendment contravened Article 172(2) of the 2018 EU Financial Regulation as it changed the requirements of the initial procurement procedure. As a result, the contract is irregular, leading to irregular payments in 2025.

3.26.11. In March 2024, in a contract for consultants, the EEA acquired the services of an "intra-muros consultant". The contract only allowed for the services to be provided at the EEA's premises ("intra-muros") or at the contractor's premises ("extra-muros"). The contract did not contain any teleworking provisions. However, we detected that the consultant had been allowed to telework, including from other countries. Moreover, the consultant worked and was paid for teleworking days when the EEA was closed without having received prior approval from the EEA. We consider that the payments made for the consultant's teleworking days and for the unapproved working days when the EEA was closed, are irregular.

3.26.12. In 2025, the EEA paid transport allowances for a staff member. This payment was made without a decision of the appointing authority, in this case, the EEA Management Board. This payment is irregular, as it contravened Article 11 of Annex VII of the EU Staff Regulations.

3.26.13. The EEA did not have a system to properly record all the amendments made to the contracts, and the non-compliance issues identified had not systematically been recorded in the EEA's register of non-compliance by the authorising officers by delegation or by any other financial or operational staff member. This is a serious weakness in the EEA's internal control system, which is provided for in Articles 30 and 45 of the EEA's financial regulation.

3.26.14. In 2025, the EEA processed 1 839 payment requests, of which 223 (12 %), were paid after the legal deadline. The share of late payments was lower than in 2024, when the EEA made 18 % of its payments late.

Recommendations

3.26.15. Based on our findings for 2025, we recommend the following.

Recommendation EEA-2025-1 – Strengthen checks on contract implementation

The EEA should strengthen its *ex ante* and *ex post* checks on contract implementation and report on the results of these checks in its annual activity report.

Target implementation date: end of 2027.

European Environment Agency (EEA)

EEA replies

https://www.eca.europa.eu/Lists/ECAReplies/EEA-Replies-SAR-AGENCIES-2025/EEA-Replies-SAR-AGENCIES-2025_EN.pdf

3.27. European Fisheries Control Agency (EFCA)

Introduction

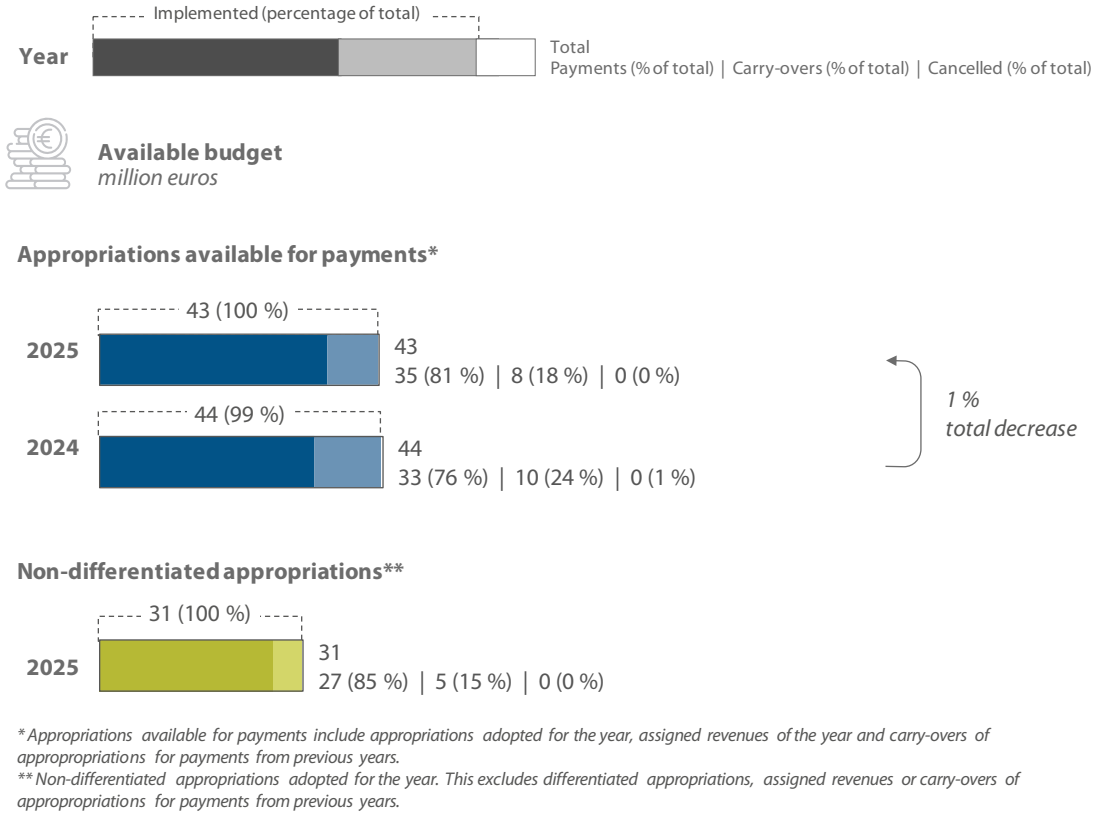
3.27.1. The European Fisheries Control Agency (EFCA), located in Vigo, was established by Regulation (EC) No 768/2005, subsequently repealed and replaced by Regulation (EU) 2019/473. EFCA's main task is to coordinate the member states' fisheries control, inspection and surveillance activities to ensure that the rules of the common fisheries policy are applied effectively and uniformly[31].

3.27.2. ***Figure 3.27.1*** presents data on EFCA's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 100 %. The carry-over rate of non-differentiated appropriations was 15 %.

[31] More information on EFCA's role and activities is available on its website: www.efca.europa.eu.

European Fisheries Control Agency (EFCA)

Figure 3.27.1 – Key data for EFCA



**Appropriations available for payments include appropriations adopted for the year, assigned revenues of the year and carry-overs of appropriations for payments from previous years.*
*** Non-differentiated appropriations adopted for the year. This excludes differentiated appropriations, assigned revenues or carry-overs of appropriations for payments from previous years.*

****Staff includes EU officials, EU temporary and contract staff, as well as seconded national experts, but excludes interim workers and consultants.*

Source: Annual accounts of EFCA for the 2024 and 2025 financial years; staff figures provided by EFCA.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.27.3. Our audit approach, the basis for our opinion, the responsibilities of the European Fisheries Control Agency (EFCA) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.27.4. We have audited:

(a) EFCA's accounts, which comprise the financial statements and the reports on the implementation of EFCA's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.27.5. In our opinion, EFCA's accounts for the year ended 31 December 2025 present fairly, in all material respects, EFCA's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.27.6. In our opinion, the revenue underlying EFCA's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.27.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying EFCA's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.27.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying EFCA's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

3.27.9. The observations which follow do not call our opinion into question.

Observations on the legality and regularity of payments

3.27.10. In December 2024, EFCA launched an open procedure for the provision of legal services. The financial capacity EFCA required from tenderers (yearly turnover) was defined as 3.5 times the estimated annual contract value. The maximum level for that requirement allowed under point 19.1 of Annex I to the EU Financial Regulation is twice the estimated annual contract value. This maximum may be exceeded in duly justified cases linked to the nature of the purchase, provided that the contracting authority explains it in the procurement documents, something that EFCA did not do.

Only one valid tender was submitted for this contract. Excessive financial capacity requirements may have dissuaded potential bidders from participating in the tender procedure.

As a result, the contract is irregular, leading to irregular payments in 2025.

European Fisheries Control Agency (EFCA)

EFCA replies

https://www.eca.europa.eu/Lists/ECAReplies/EFCA-Replies-SAR-AGENCIES-2025/EFCA-Replies-SAR-AGENCIES-2025_EN.pdf



Agencies funded under MFF heading 4 – Migration and border management

3.28. European Union Agency for Asylum (EUAA)

Introduction

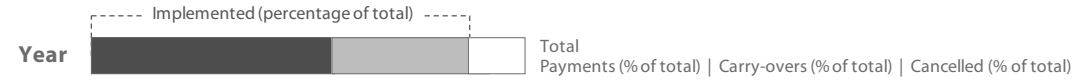
3.28.1. The European Union Agency for Asylum (EUAA), located in Valletta, was established by Regulation (EU) 2021/2303. The EUAA succeeded and replaced the European Asylum Support Office (EASO) established in 2010. It implements operational plans signed with 13 member states. The EUAA aims to harmonise asylum practices across the EU, in line with EU obligations. The EUAA's main task is to support member states in applying the package of EU laws that governs asylum, international protection and reception conditions, known as the Common European Asylum System[32].

3.28.2. ***Figure 3.28.1*** presents data on the EUAA's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 97 %. The carry-over rate of non-differentiated appropriations was 6 %.

[32] More information on the EUAA's role and activities is available on its website: www.euaa.europa.eu.

European Union Agency for Asylum (EUAA)

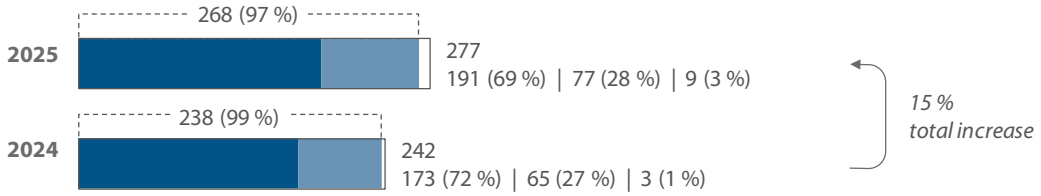
Figure 3.28.1 – Key data for the EUAA



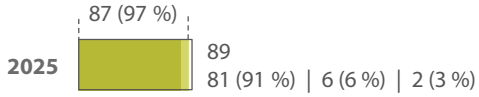


Available budget
million euros

Appropriations available for payments*



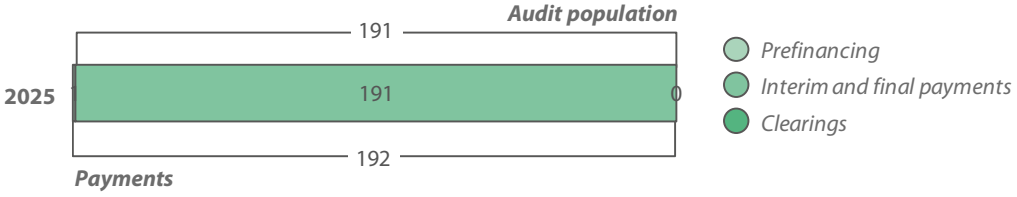
Non-differentiated appropriations**



** Appropriations available for payments include appropriations adopted for the year, assigned revenues of the year and carry-overs of appropropriations for payments from previous years.*
*** Non-differentiated appropriations adopted for the year. This excludes differentiated appropriations, assigned revenues or carry-overs of appropropriations for payments from previous years.*



Audit population and payments
million euros





Staff
*employed as at 31 December (with percentage increase since 2024)****



****Staff includes EU officials, EU temporary and contract staff, as well as seconded national experts, but excludes interim workers and consultants.*

Source: Annual accounts of the EUAA for the 2024 and 2025 financial years; staff figures provided by the EUAA.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.28.3. Our audit approach, the basis for our opinion, the responsibilities of the European Union Agency for Asylum (EUAA) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.28.4. We have audited:

(a) the EUAA's accounts, which comprise the financial statements and the reports on the implementation of the EUAA's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.28.5. In our opinion, the EUAA's accounts for the year ended 31 December 2025 present fairly, in all material respects, the EUAA's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.28.6. In our opinion, the revenue underlying the EUAA's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.28.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying the EUAA's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.28.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying the EUAA's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

European Union Agency for Asylum (EUAA)

EUAA replies

https://www.eca.europa.eu/Lists/ECAReplies/EUAA-Replies-SAR-AGENCIES-2025/EUAA-Replies-SAR-AGENCIES-2025_EN.pdf

3.29. European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)

Introduction

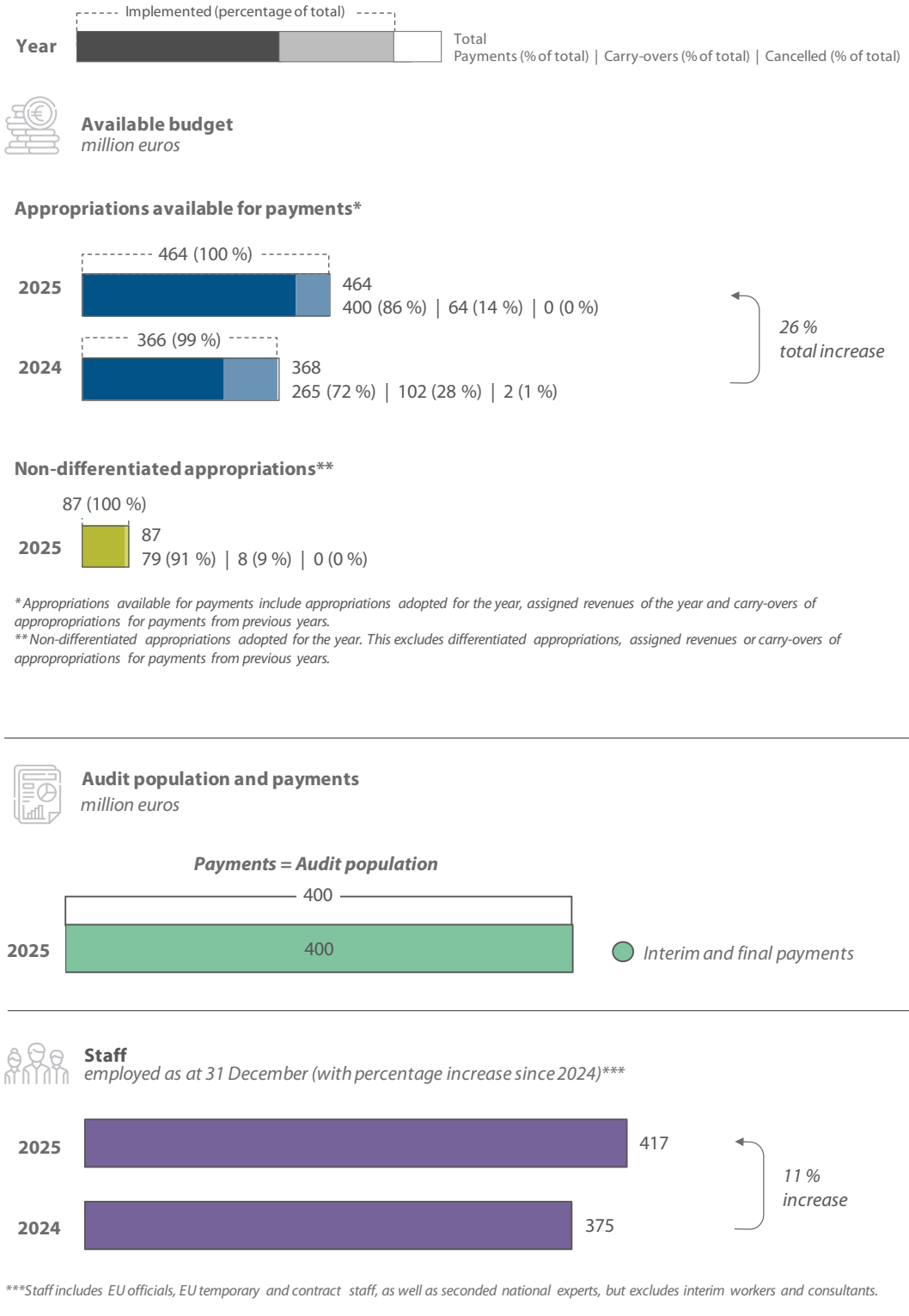
3.29.1. The European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA), located in Tallinn, Strasbourg and St Johann im Pongau, was established by Regulation (EU) 2018/1726. eu-LISA succeeded and replaced the European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice, established in 2011. Its mandate covers the development and operational management of the EU's Entry/Exit System for non-EU nationals, and the European travel information and authorisation system. eu-LISA's core mission is to fulfil the operational management tasks for the second-generation Schengen information system, the Visa Information System and the European system for the comparison of fingerprints[33].

3.29.2. ***Figure 3.29.1*** presents data on eu-LISA's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The increase in the 2025 budget is due to the adjustment of project timelines and the entry into operation of the Entry/Exit System. The budget implementation rate was 100 %. The carry-over rate of non-differentiated appropriations was 9 %.

[33] More information on eu-LISA's role and activities is available on its website: www.eulisa.europa.eu.

European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)

Figure 3.29.1 – Key data for eu-LISA



Source: Annual accounts of eu-LISA for the 2024 and 2025 financial years; staff figures provided by eu-LISA.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.29.3. Our audit approach, the basis for our opinion, the responsibilities of the European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.29.4. We have audited:

(a) eu-LISA's accounts, which comprise the financial statements and the reports on the implementation of eu-LISA's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.29.5. In our opinion, eu-LISA's accounts for the year ended 31 December 2025 present fairly, in all material respects, eu-LISA's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Emphasis of matter

3.29.6. We draw attention to note 2.2.5.5 to the annual accounts for 2025 regarding the legal action started by eu-LISA against the consortium that had been awarded the contract for the implementation of the Entry/Exit System.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.29.7. In our opinion, the revenue underlying eu-LISA's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.29.8. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying eu-LISA's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.29.9. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying eu-LISA's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

3.29.10. The observations which follow do not call our opinion into question.

Observations on the legality and regularity of payments

3.29.11. In our 2022 report on EU agencies (paragraph 3.29.10), we concluded that an amendment to increase the value of a specific contract was not permitted, because the contract was for a fixed price. As a result, the contract was irregular, leading to irregular payments in 2025.

3.29.12. In our 2024 report on EU agencies (paragraph 3.29.9), we concluded that shortcomings in the procurement procedure for the delivery of electrical and civil works for technical infrastructure in Strasbourg had affected its outcome, and that the contract signed

with the winning bidder was irregular. As a result, the contract was irregular, leading to irregular payments in 2025.

3.29.13. In our 2024 report on EU agencies (paragraph 3.29.8), we concluded that the negotiated procedure for the rental of temporary premises by eu-LISA included several shortcomings that had affected its regularity. As a result, the contract was irregular, leading to irregular payments in 2025.

3.29.14. In 2024, eu-LISA implemented 100 % of its payment appropriations authorised for that year. Therefore, several invoices due in 2024, and amounting to €15 million of operational expenditure, could not be paid on time because eu-LISA had used all their payment appropriations for that year. eu-LISA made these payments at the beginning of January 2025, using payment appropriations of 2025. This illustrates an issue with the budgetary programming of payment appropriations for operational expenditure.

3.29.15. In 2025, eu-LISA processed 4 336 payment requests, of which 468 (11 %), were paid after the legal deadline. The share of late payments was higher than in 2024, when eu-LISA made 2 % of its payments late.

European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)

eu-LISA replies

https://www.eca.europa.eu/Lists/ECAReplies/eu-LISA-Replies-SAR-AGENCIES-2025/eu-LISA-Replies-SAR-AGENCIES-2025_EN.pdf

3.30. European Border and Coast Guard Agency (Frontex)

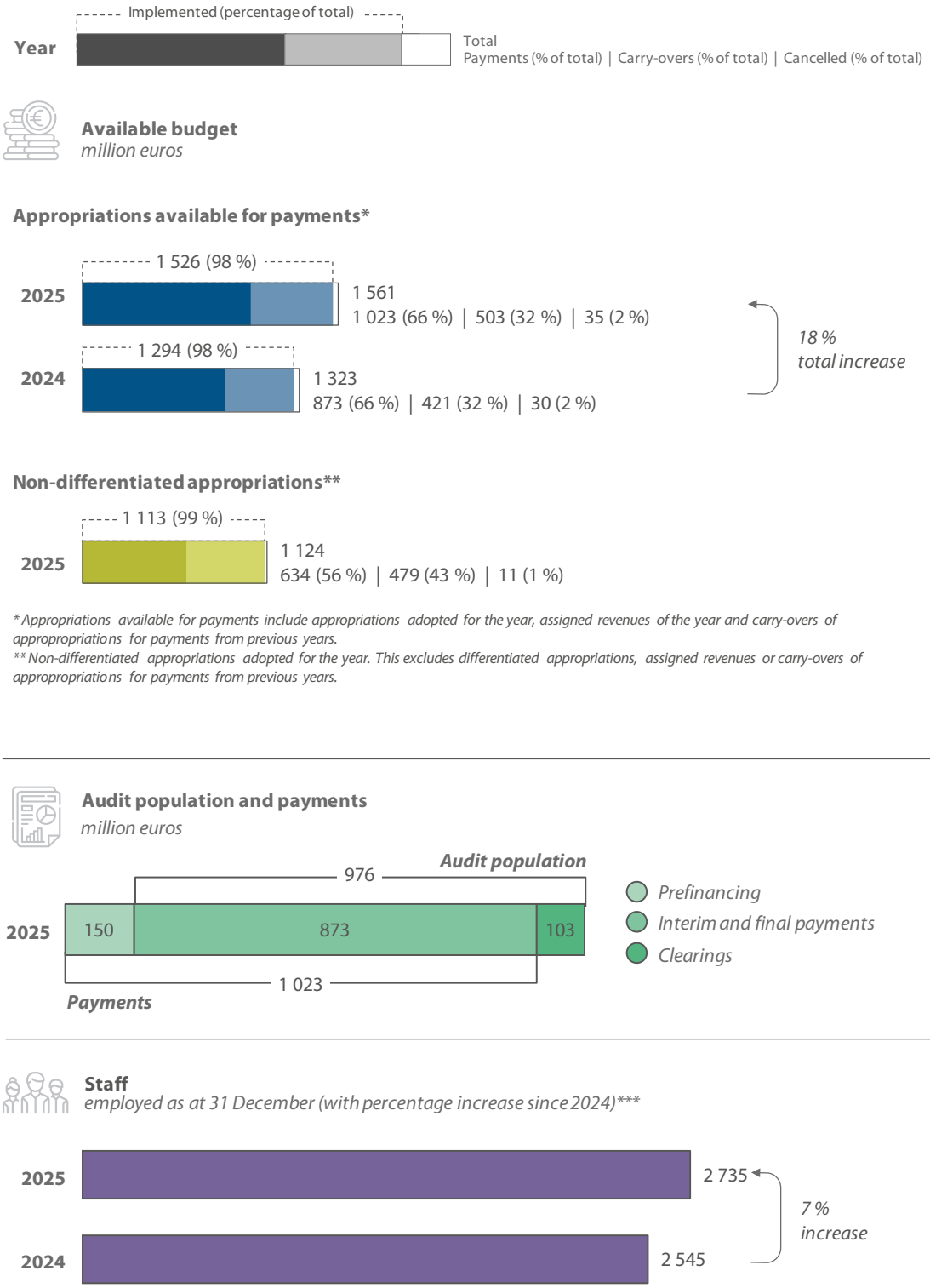
Introduction

3.30.1. The European Border and Coast Guard Agency (Frontex), located in Warsaw, was established by Regulation (EU) 2016/1624, subsequently repealed and replaced by Regulation (EU) 2019/1896. Frontex succeeded and replace the European Agency for the Management of Operational Cooperation at the External Borders of the Member States of the European Union, established in 2004. Frontex and member state authorities in charge of border management and return operations jointly constitute the European Border and Coast Guard, which is responsible for the integrated management of the EU's external borders[34].

3.30.2. ***Figure 3.30.1*** presents data on Frontex's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 98 %. The carry-over rate of non-differentiated appropriations was 43 %. The high level of carry-overs was mainly due to Frontex's operational cycle, in particular the implementation of grants and certain contracts extending beyond the end of the calendar year.

[34] More information on Frontex's role and activities is available on its website: www.frontex.europa.eu.

Figure 3.30.1 – Key data for Frontex



Source: Annual accounts of Frontex for the 2024 and 2025 financial years; staff figures provided by Frontex.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.30.3. Our audit approach, the basis for our opinion, the responsibilities of the European Border and Coast Guard Agency (Frontex) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.30.4. We have audited:

(a) Frontex's accounts of, which comprise the financial statements and the reports on the implementation of Frontex's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.30.5. In our opinion, Frontex's accounts for the year ended 31 December 2025 present fairly, in all material respects, Frontex's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.30.6. In our opinion, the revenue underlying Frontex's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.30.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying Frontex's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.30.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying Frontex's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

3.30.9. The observations which follow do not call our opinion into question.

Observations on the legality and regularity of payments

3.30.10. Frontex repeatedly amended two framework contracts for ICT services by extending their duration by several months and increasing their ceilings by around 150 % beyond their initial value. Frontex justified the initial amendments to these contracts by the provisions of Point 11(1)(e) and 11(4) of Annex I to the EU Financial Regulation. These provisions allow for a negotiated procedure without the prior publication of a contract notice for services similar to those already contracted. However, by analogy to Article 175(3)(a) of EU Financial Regulation, such amendments must not exceed 50 % of the initial contract value. Therefore, all the payments Frontex made in 2025 in excess of this limit are irregular.

We note that Frontex duly recorded these situations in the register of exceptions.

In addition, we note that, while in both cases Frontex had signalled the possibility of using such a negotiated procedure in the tender documentation, it had not indicated the extent of the potential new services that could be contracted in addition. This contravened Point 11(4) of Annex I to the EU Financial Regulation.

3.30.11. Frontex issued a specific order for cybersecurity services which included items not reconciled with the price list specified in the underlying interinstitutional framework contract. This led to irregular payments in 2025.

3.30.12. Despite having received several OLAF recommendations concerning significant deficiencies in the implementation of a previous contract, Frontex did not take timely steps to register the contractor in the Early Detection and Exclusion System. This contravened Articles 136, 137 and 143 of the EU Financial Regulation.

Other observations

3.30.13. Although Frontex continued its recruitment efforts and increased the number of staff in post during 2025, its post occupancy rate dropped to 79 % at year end, following an increase in the number of authorised posts by 16 % compared to 2024. We first reported on this issue in our 2016 specific annual report on Frontex, indicating an ongoing gap between the number of authorised posts and the number of staff in post.

Recommendations

3.30.14. Based on our findings for 2025, we recommend the following.

Recommendation Frontex-2025-1 – Strengthen procurement planning

Frontex should strengthen its procurement planning to ensure that framework contracts are tendered at regular intervals not exceeding 4 years, unless a longer contract duration is duly justified.

Target implementation date: end of 2027.

Recommendation Frontex-2025-2 – Strengthen checks on contract implementation

Frontex should strengthen its *ex ante* and *ex post* checks on contract implementation, and report on the results of these checks in its annual activity report.

Target implementation date: end of 2027.

European Border and Coast Guard Agency (Frontex)

Frontex replies

https://www.eca.europa.eu/Lists/ECAReplies/Frontex-Replies-SAR-AGENCIES-2025/Frontex-Replies-SAR-AGENCIES-2025_EN.pdf



Agencies funded under MFF heading 5 – Security and defence

3.31. European Union Agency for Law Enforcement Training (CEPOL)

Introduction

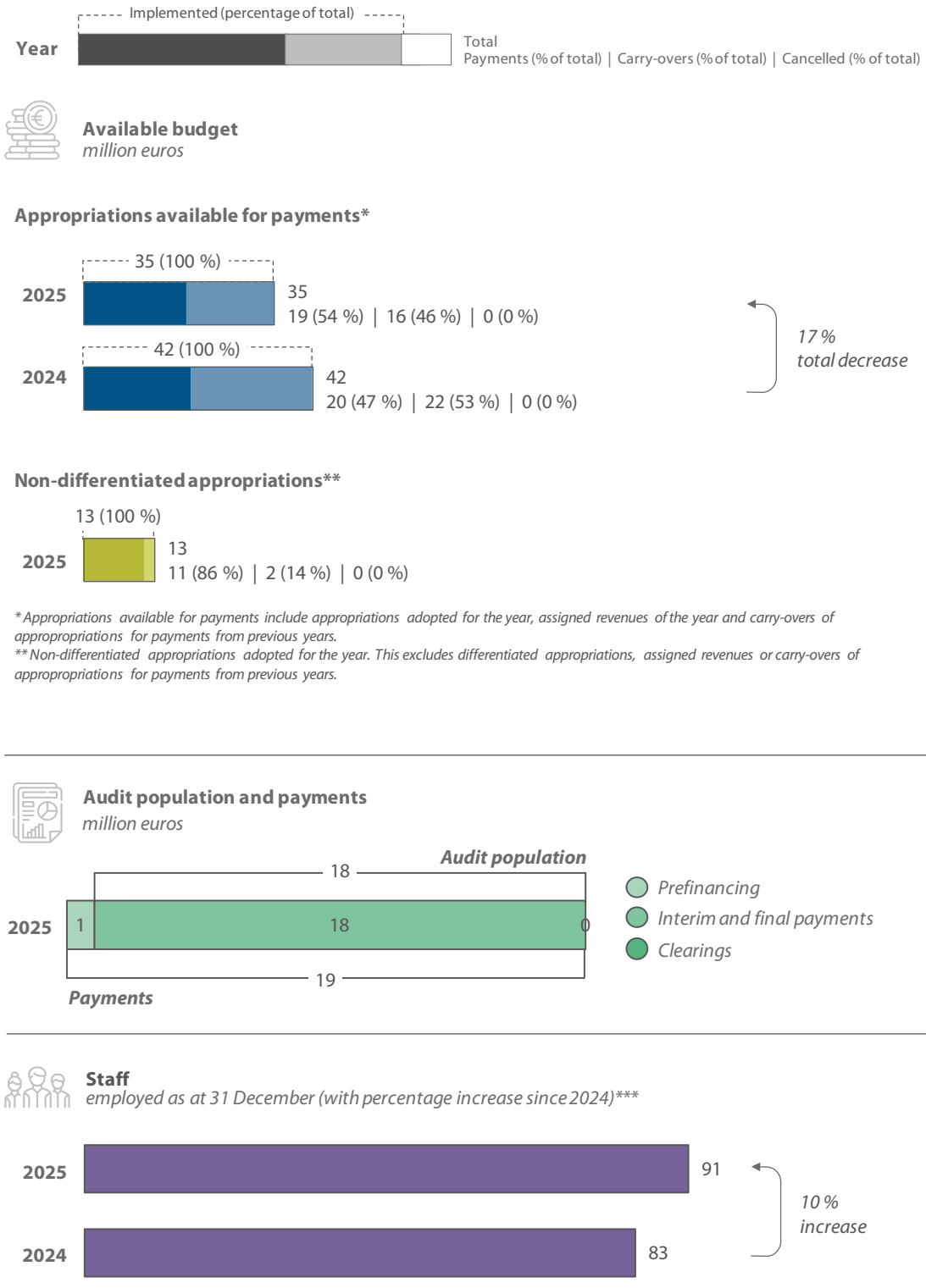
3.31.1. The European Union Agency for Law Enforcement Training (CEPOL), located in Budapest, was established by Regulation (EU) 2015/2219. CEPOL succeeded and replaced the European Police College, established in 2005. CEPOL's task is to bring together national police training institutes in the member states to provide training sessions for senior police agents, based on common standards[35].

3.31.2. ***Figure 3.31.1*** presents data on CEPOL's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 100 %. The carry-over rate of non-differentiated appropriations was 14 %.

[35] More information on CEPOL's role and activities is available on its website: www.cepol.europa.eu.

European Union Agency for Law Enforcement Training (CEPOL)

Figure 3.31.1 – Key data for CEPOL



*Appropriations available for payments include appropriations adopted for the year, assigned revenues of the year and carry-overs of appropriations for payments from previous years.
** Non-differentiated appropriations adopted for the year. This excludes differentiated appropriations, assigned revenues or carry-overs of appropriations for payments from previous years.

***Staff includes EU officials, EU temporary and contract staff, as well as seconded national experts, but excludes interim workers and consultants.

Source: Annual accounts of CEPOL for the 2024 and 2025 financial years; staff figures provided by CEPOL.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.31.3. Our audit approach, the basis for our opinion, the responsibilities of the European Union Agency for Law Enforcement Training (CEPOL) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.31.4. We have audited:

(a) CEPOL's accounts, which comprise the financial statements and the reports on the implementation of CEPOL's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.31.5. In our opinion, CEPOL's accounts for the year ended 31 December 2025 present fairly, in all material respects, CEPOL's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.31.6. In our opinion, the revenue underlying CEPOL's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.31.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying CEPOL's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.31.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying CEPOL's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

European Union Agency for Law Enforcement Training (CEPOL)

CEPOL replies

https://www.eca.europa.eu/Lists/ECAReplies/CEPOL-Replies-SAR-AGENCIES-2025/CEPOL-Replies-SAR-AGENCIES-2025_EN.pdf

3.32. European Union Drugs Agency (EUDA)

Introduction

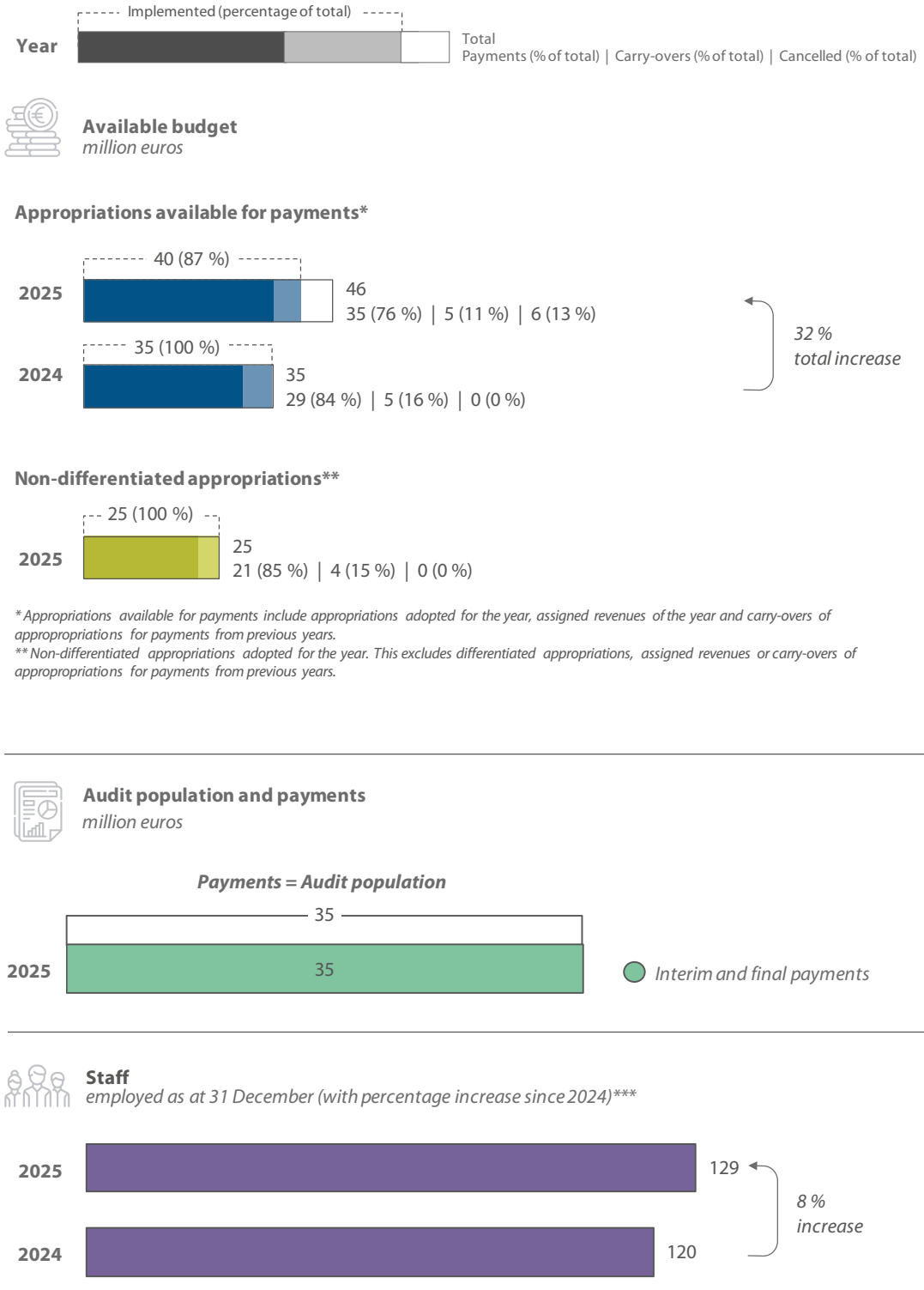
3.32.1. The European Union Drugs Agency (EUDA), located in Lisbon, was established by Regulation (EU) 2023/1322. It replaced the European Monitoring Centre for Drugs and Drug Addiction (EMCDDA), initially established in 1993. Its main mission is twofold. Firstly, to provide the EU and the member states with factual, objective, reliable and comparable information, early warning and risk assessment on drugs, drug use and other drug-related matters at EU level. Secondly, to recommend appropriate and specific evidence-based actions on how to address the challenges relating to drugs, drug use and other drug-related matters[36].

3.32.2. ***Figure 3.32.1*** presents data on the EUDA's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The increase in the 2025 budget is explained by the EUDA's new mandate applicable from July 2024. The budget implementation rate was 87 %. The carry-over rate of non-differentiated appropriations was 15 %. The low rate of implementation was mainly due to lower-than-expected staff-related expenditure and significant delays in the implementation of planned procurement procedures, complemented by the cancellation of appropriations from 2024 that were the object of a prior carry-over decision.

[36] More information on the EUDA's role and activities is available on its website: www.euda.europa.eu.

European Union Drugs Agency (EUDA)

Figure 3.32.1 – Key data for EUDA



** Appropriations available for payments include appropriations adopted for the year, assigned revenues of the year and carry-overs of appropropriations for payments from previous years.*
*** Non-differentiated appropriations adopted for the year. This excludes differentiated appropriations, assigned revenues or carry-overs of appropropriations for payments from previous years.*

****Staff includes EU officials, EU temporary and contract staff, as well as seconded national experts, but excludes interim workers and consultants.*

Source: Annual accounts of the EUDA for the 2024 and 2025 financial years; staff figures provided by the EUDA.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.32.3. Our audit approach, the basis for our opinion, the responsibilities of the European Union Drugs Agency (EUDA) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.32.4. We have audited:

(a) EUDA's accounts, which comprise the financial statements and the reports on the implementation of the EUDA's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.32.5. In our opinion, the EUDA's accounts for the year ended 31 December 2025 present fairly, in all material respects, the EUDA's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.32.6. In our opinion, the revenue underlying the EUDA's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.32.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying the EUDA's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.32.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying the EUDA's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

3.32.9. The observations which follow do not call our opinion into question.

Observations on the legality and regularity of payments

3.32.10. In May 2025, the EUDA launched a low-value negotiated procedure for an amount below €15 000 to supply materials for the launch of the European Drug Report. We found that the EUDA had not produced any documentation related to award criteria and that no award decision had been published prior to the signature of the contract, both of which are required for low value procedures in accordance with Article 167 and point 30 of Annex I to the EU Financial Regulation. As a result, the contract is irregular, leading to irregular payments in 2025.

3.32.11. In our 2024 report on EU agencies (paragraph 3.32.9), we concluded that, due to several shortcomings, including a lack of award criteria and the unjustified use of a negotiated procedure, a contract for the provision of services to establish a reporting system on the production and trafficking of specific drugs was irregular. As a result, the contract was irregular, leading to irregular payments in 2025.

3.32.12. In 2025, the EUDA processed 2 517 payment requests, of which 324 (13 %) were paid after the legal deadline. The share of late payments was similar to that in 2024, when the EUDA made 13 % of its payments late.

Recommendations

3.32.13. Based on our findings for 2025, we recommend the following.

Recommendation EUDA-2025-1 – Strengthen checks on procurement procedures

The EUDA should strengthen its *ex ante* and *ex post* checks on procurement procedures and report on the results of these checks in its annual activity report.

Target implementation date: end of 2027

European Union Drugs Agency (EUDA)

EUDA replies

https://www.eca.europa.eu/Lists/ECAReplies/EUDA-Replies-SAR-AGENCIES-2025/EUDA-Replies-SAR-AGENCIES-2025_EN.pdf

3.33. European Union Agency for Law Enforcement Cooperation (Europol)

Introduction

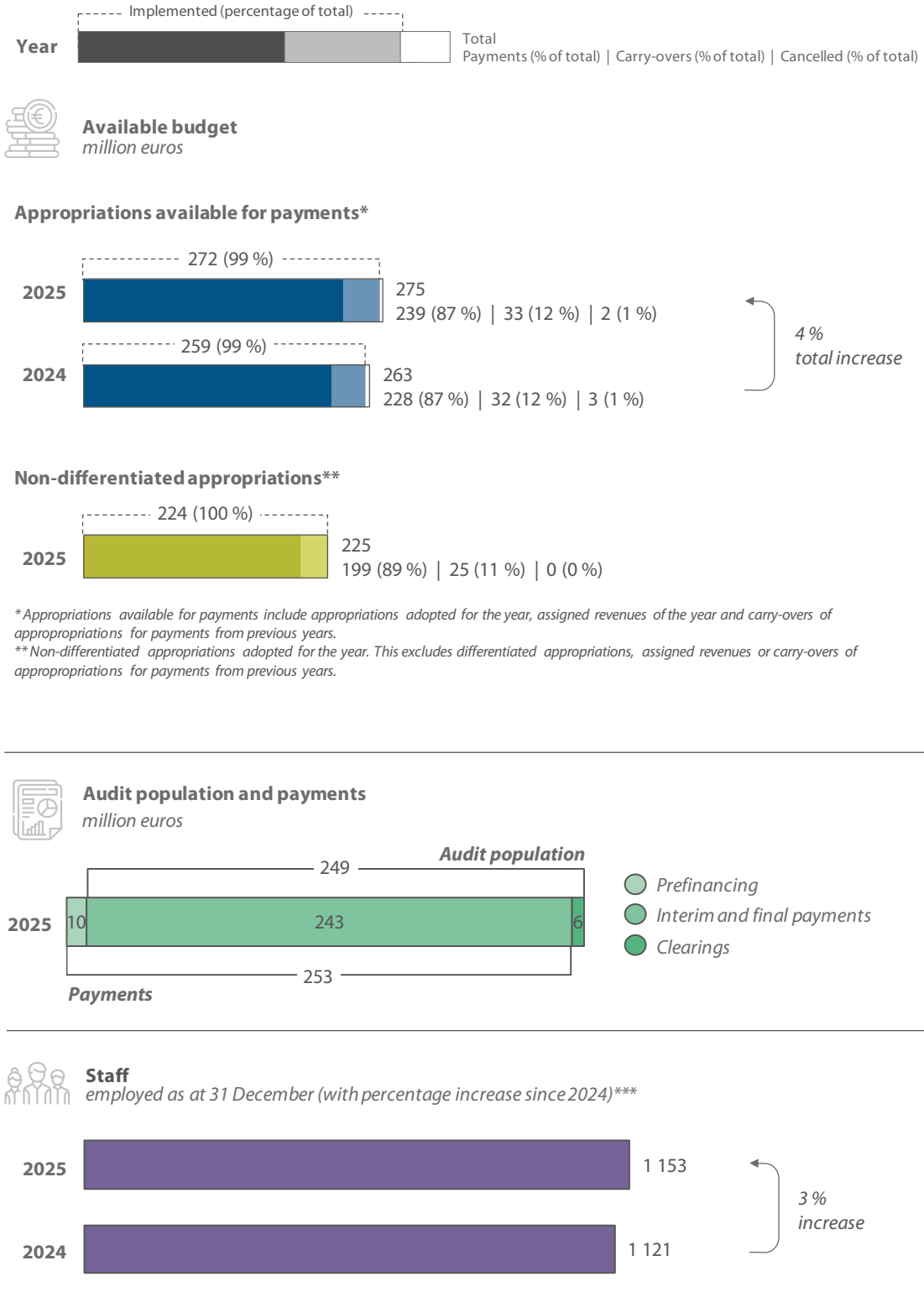
3.33.1. The European Union Agency for Law Enforcement Cooperation (Europol), located in The Hague, was established by Council Decision (2009/371/JHA), subsequently repealed and replaced by Regulation (EU) 2016/794. Europol's objective is to support action by the member states' police authorities and other law enforcement services. It supports mutual cooperation in preventing and combating serious crime affecting two or more member states, forms of crime which affect a common interest covered by EU policy, and terrorism[37].

3.33.2. ***Figure 3.33.1*** presents data on Europol's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 99 %. The carry-over rate of non-differentiated appropriations was 11 %.

[37] More information on Europol's role and activities is available on its website: www.europol.europa.eu.

European Union Agency for Law Enforcement Cooperation (Europol)

Figure 3.33.1 – Key data for Europol



*Appropriations available for payments include appropriations adopted for the year, assigned revenues of the year and carry-overs of appropropriations for payments from previous years.
**Non-differentiated appropriations adopted for the year. This excludes differentiated appropriations, assigned revenues or carry-overs of appropropriations for payments from previous years.

***Staff includes EU officials, EU temporary and contract staff, as well as seconded national experts, but excludes interim workers and consultants.

Source: Annual accounts of Europol for the 2024 and 2025 financial years; staff figures provided by Europol.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.33.3. Our audit approach, the basis for our opinion, the responsibilities of the European Union Agency for Law Enforcement Cooperation (Europol) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.33.4. We have audited:

(a) Europol's accounts, which comprise the financial statements and the reports on the implementation of Europol's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.33.5. In our opinion, Europol's accounts for the year ended 31 December 2025 present fairly, in all material respects, Europol's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.33.6. In our opinion, the revenue underlying Europol's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.33.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying Europol's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.33.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying Europol's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

3.33.9. The observations which follow do not call our opinion into question.

Observations on the legality and regularity of payments

3.33.10. In 2025, Europol processed 4 012 payment requests, of which 241 (6 %) were paid after the legal deadline. The share of late payments was higher than in 2024, when Europol made 3 % of its payments late.

European Union Agency for Law Enforcement Cooperation (Europol)

Europol replies

https://www.eca.europa.eu/Lists/ECAReplies/Europol-Replies-SAR-AGENCIES-2025/Europol-Replies-SAR-AGENCIES-2025_EN.pdf



Agencies funded under MFF heading 7 – European public administration

3.34. Euratom Supply Agency (ESA)

Introduction

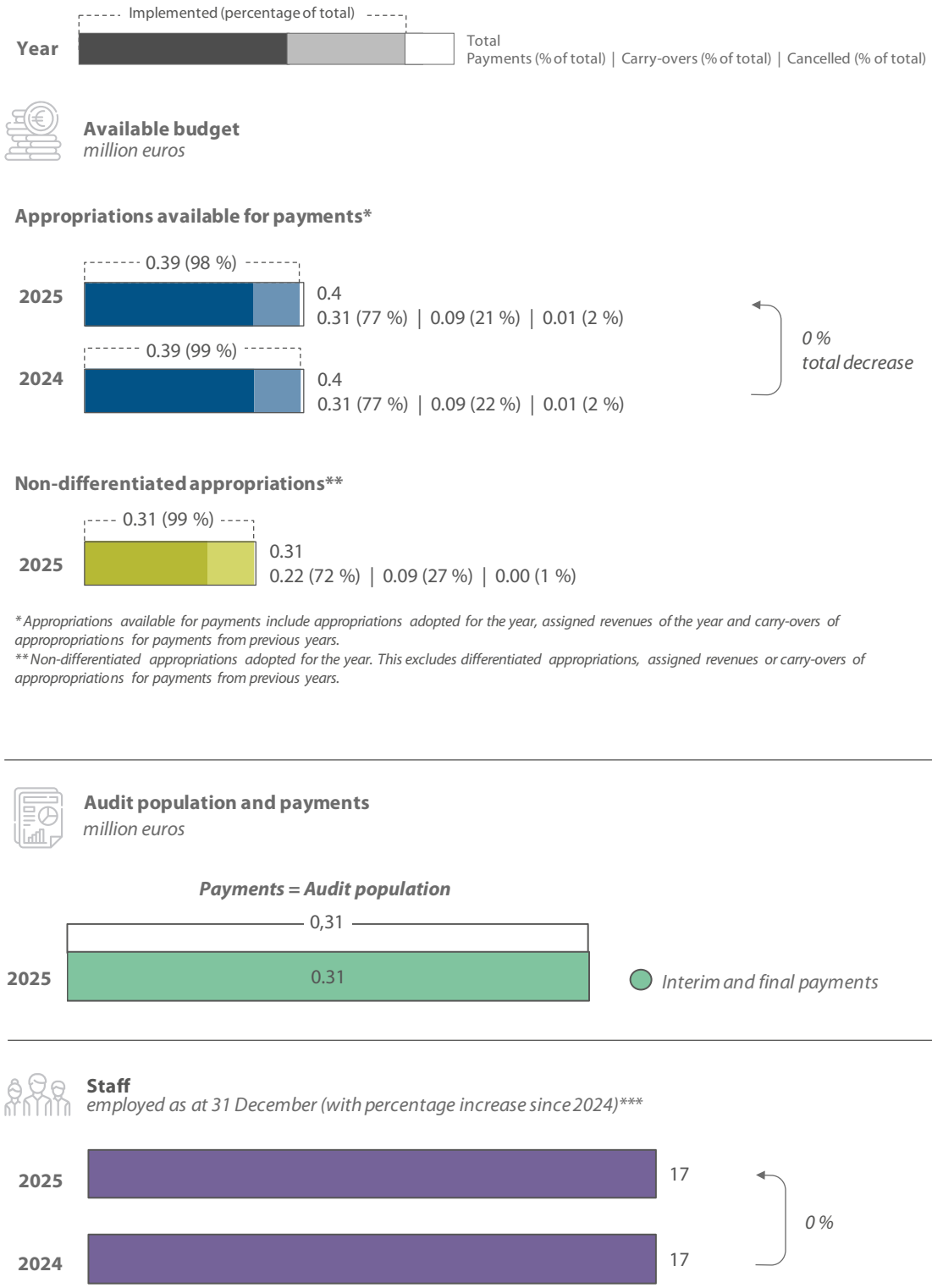
3.34.1. The Euratom Supply Agency (ESA), located in Luxembourg, was established in 1958 by the Council of the European Atomic Energy Community. ESA's original statutes were subsequently repealed and replaced by Council Decision 2008/114/EC, Euratom. ESA's main task is to ensure that there is a regular supply of nuclear materials, in particular nuclear fuels, to EU users[38].

3.34.2. ***Figure 3.34.1*** presents data on ESA's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 98 %. The carry-over rate of non-differentiated appropriations was 27 %. The high level of carry-overs was mainly due to the purchase of IT equipment, software, information systems services and development, which continued into the following year.

[38] More information on ESA's role and activities is available on its website: http://ec.europa.eu/euratom/index.html.

Euratom Supply Agency (ESA)

Figure 3.34.1 – Key data for ESA



*Appropriations available for payments include appropriations adopted for the year, assigned revenues of the year and carry-overs of appropriations for payments from previous years.
**Non-differentiated appropriations adopted for the year. This excludes differentiated appropriations, assigned revenues or carry-overs of appropriations for payments from previous years.

***Staff includes EU officials, EU temporary and contract staff, as well as seconded national experts, but excludes interim workers and consultants.

Source: Annual accounts of ESA for the 2024 and 2025 financial years; staff figures provided by ESA.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.34.3. Our audit approach, the basis for our opinion, the responsibilities of the Euratom Supply Agency (ESA) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.34.4. We have audited:

(a) ESA's accounts, which comprise the financial statements and the reports on the implementation of ESA's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the account

3.34.5. In our opinion, ESA's accounts for the year ended 31 December 2025 present fairly, in all material respects, ESA's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.34.6. In our opinion, the revenue underlying ESA's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.34.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying ESA's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.34.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying ESA's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

Euratom Supply Agency (ESA)

ESA replies

https://www.eca.europa.eu/Lists/ECAReplies/ESA-Replies-SAR-AGENCIES-2025/ESA-Replies-SAR-AGENCIES-2025_EN.pdf



Self-financed agencies

3.35. Translation Centre for the Bodies of the European Union (CdT)

Introduction

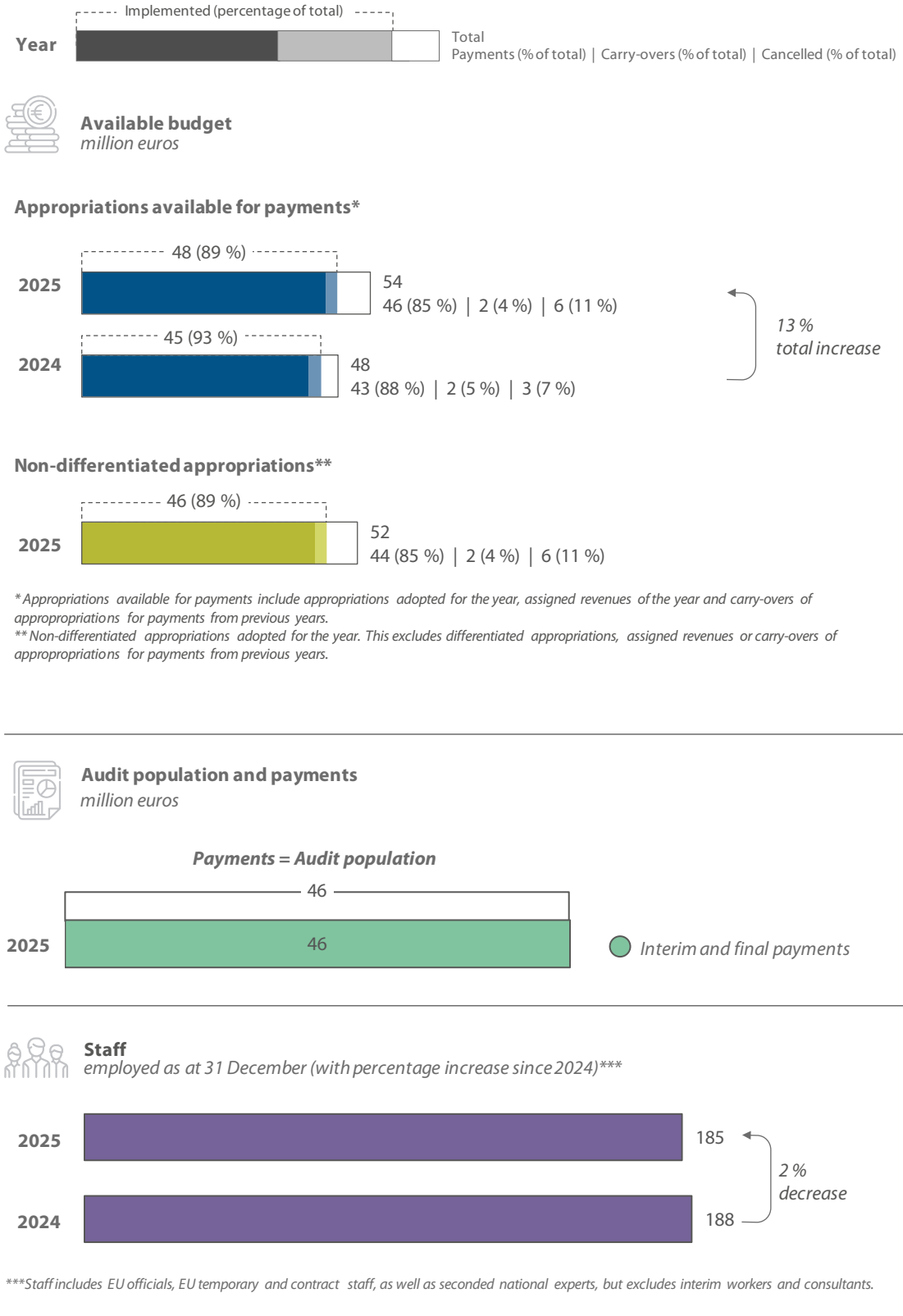
3.35.1. The Translation Centre for the Bodies of the European Union (CdT), located in Luxembourg, was established by Regulation (EC) No 2965/94. The CdT provides European Union bodies with translation services. It is a self-financed body, as its budget is funded from fees charged to its customers[39].

3.35.2. ***Figure 3.35.1*** presents data on the CdT's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 89 %. The carry-over rate of non-differentiated appropriations was 4 %. The low budget implementation rate was due to lower-than-forecast volumes of activity.

[39] More information on the CdT's role and activities is available on its website: www.cdt.europa.eu.

Translation Centre for the Bodies of the European Union (CdT)

Figure 3.35.1 – Key data for the CdT



*Appropriations available for payments include appropriations adopted for the year, assigned revenues of the year and carry-overs of appropropriations for payments from previous years.
** Non-differentiated appropriations adopted for the year. This excludes differentiated appropriations, assigned revenues or carry-overs of appropropriations for payments from previous years.

***Staff includes EU officials, EU temporary and contract staff, as well as seconded national experts, but excludes interim workers and consultants.

Source: Annual accounts of the CdT for the 2024 and 2025 financial years; staff figures provided by the CdT.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.35.3. Our audit approach, the basis for our opinion, the responsibilities of the Translation Centre for the Bodies of the European Union (CdT) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.35.4. We have audited:

(a) the CdT's accounts, which comprise the financial statements and the reports on the implementation of the CdT's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.35.5. In our opinion, the CdT's accounts for the year ended 31 December 2025 present fairly, in all material respects, the CdT's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Emphasis of matter

3.35.6. We draw attention to the explanatory note attached to the financial statements which indicates that the budget out-turn for 2025 shows a deficit of €0.4 million, excluding the negative 2024 out-turn of €4.9 million. Revenues increased by €8.1 million (22 %), reflecting the receipt of a €3.4 million transfer from the Commission (the first since the CdT's inception) and a €5.3 million increase (15 %) in revenue from the CdT's clients. The overall number of pages invoiced to clients in 2025 was 36 % more than in 2024 (649 290 pages in 2025 as opposed to 476 298 pages in 2024). The 2024 deficit was absorbed into the 2025 budget and financed from the reserve for pricing stability, while the 2025 deficit will be carried forward and included in the first amending budget

in 2026. The CdT will receive a transfer of €3.2 million from the Commission in 2026, which is required to balance the budget.

We also draw attention to table B.6 of the annual accounts, comprising the reserve for pricing stability, which was created in 2011 to offset fluctuations in business volume from clients, and to help the CdT ensure budget and price stability. This reserve peaked at €15.6 million in 2014 and dropped to €3.9 million in 2025 (a decrease of 75 % since 2014).

Our opinion is not modified with respect to this matter.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.35.7. In our opinion, the revenue underlying the CdT's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.35.8. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying the CdT's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.35.9. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying the CdT's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

3.35.10. The observations which follow do not call our opinion into question.

Observations on the legality and regularity of payments

3.35.11. We audited five open procedures for translation services launched by the CdT between March 2022 and May 2025, leading to 31 awarded contracts. In four of the five cases, there was an overlap between selection and award criteria, both of which included the experience of the translators assigned to the contract. This contravened recital 172 and Article 170 of the EU Financial Regulation (and Article 167 of the 2018 EU Financial Regulation). This affected the legality and regularity of these procedures, as well as the related contracts, and led to irregular payments in 2025.

In addition, these procedures were affected by a series of shortcomings. Notably, the outcomes of these procedures were summarised in documents entitled 'evaluation report'. However, these documents did not include essential elements required in an evaluation report under Point 30.1 of Annex I to the EU Financial Regulation (such as the reasons for rejecting certain tenders or the signatures of the members of the evaluation committee). We note that those essential elements were included in a series of separate documents, but those were neither entitled 'evaluation report' nor annexed to an evaluation report.

3.35.12. In 2025, the CdT processed 6 783 payment requests, of which 625 (9 %) were paid after the legal deadline. The share of late payments was higher than in 2024, when the CdT made less than 1 % of its payments late.

Other observations

3.35.13. During 2025, certain CdT staff members had access to the CdT's bank accounts and, together with the Accounting Officer, were able to execute bank transfers and carry out other banking operations on the basis of an outdated authorisation dating back to 2010 and issued by a former Accounting Officer. This practice was not in line with the requirements of Articles 41, 44 and 49 of the CdT's financial regulation, which require that responsibilities should be clearly defined and supported by an effective internal control system, and that accounting and treasury functions be exercised under formally established delegations, ensuring sound financial management and the appropriate segregation of duties.

Recommendations

3.35.14. Based on our findings for 2025, we recommend the following.

Recommendation CdT-2025-1 – Strengthen checks on procurement procedures

The CdT should strengthen its *ex ante* and *ex post* checks on procurement procedures and report on the results of these checks in its annual activity report.

Target implementation date: end of 2027.

Translation Centre for the Bodies of the European Union (CdT)

CdT replies

https://www.eca.europa.eu/Lists/ECAReplies/CdT-Replies-SAR-AGENCIES-2025/CdT-Replies-SAR-AGENCIES-2025_EN.pdf

3.36. Community Plant Variety Office (CPVO)

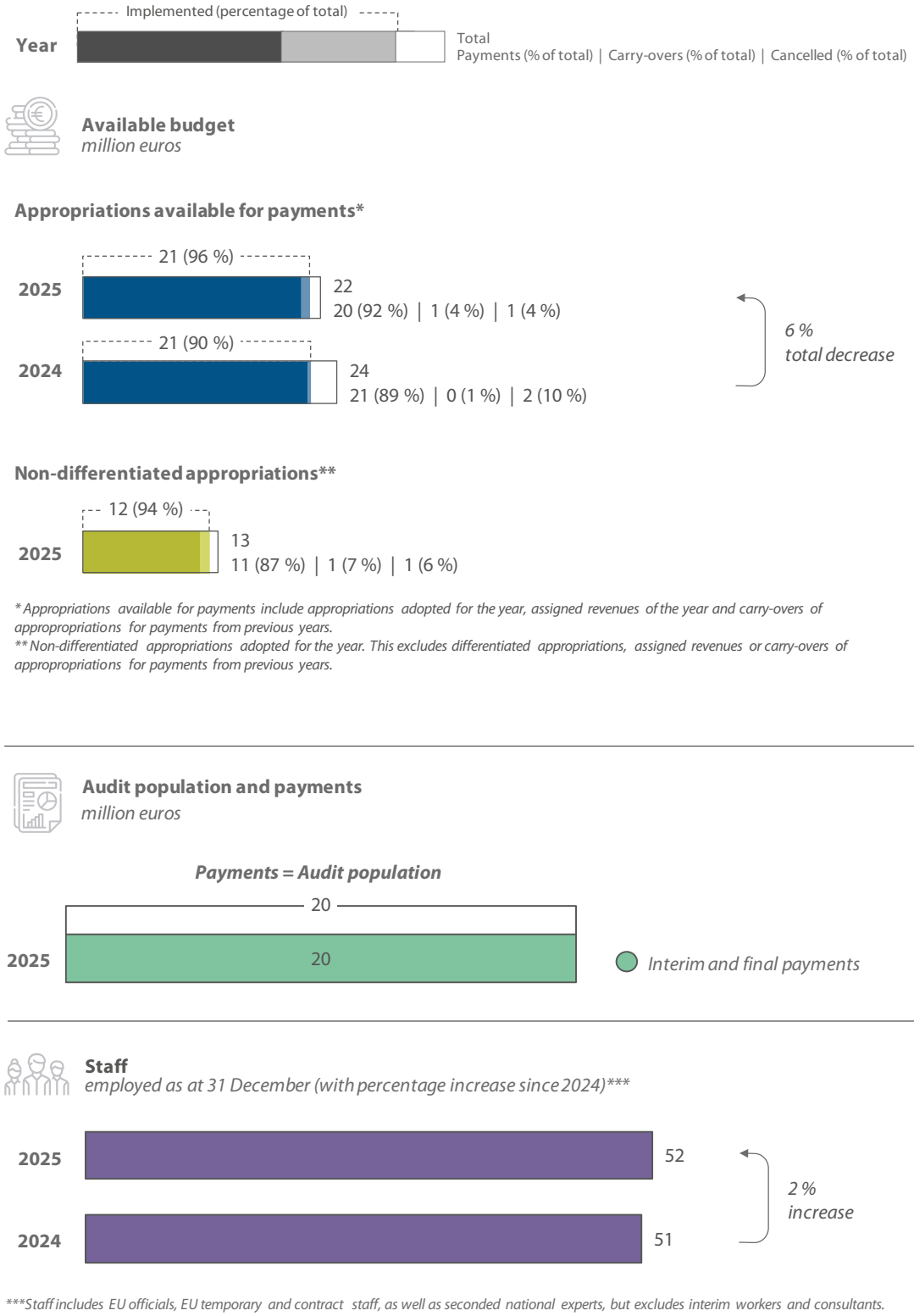
Introduction

3.36.1. The Community Plant Variety Office (CPVO), located in Angers, was created by Council Regulation (EC) No 2100/94. Its main task is to register and examine applications for the granting of EU industrial property rights for plant varieties, and to ensure that the necessary technical examinations are carried out by the competent offices in the member states. The CPVO is a self-financing body, being funded from fees charged to private companies[40].

3.36.2. ***Figure 3.36.1*** presents data on the CPVO's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 96 %. The carry-over rate of non-differentiated appropriations was 7 %.

[40] More information on the CPVO's role and activities is available on its website: www.cpvo.europa.eu.

Figure 3.36.1 – Key data for the CPVO



** Appropriations available for payments include appropriations adopted for the year, assigned revenues of the year and carry-overs of appropropriations for payments from previous years.*
*** Non-differentiated appropriations adopted for the year. This excludes differentiated appropriations, assigned revenues or carry-overs of appropropriations for payments from previous years.*

****Staff includes EU officials, EU temporary and contract staff, as well as seconded national experts, but excludes interim workers and consultants.*

Source: Annual accounts of the CPVO for the 2024 and 2025 financial years; staff figures provided by the CPVO.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.36.3. Our audit approach, the basis for our opinion, the responsibilities of the Community Plant Variety Office (CPVO) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.36.4. We have audited:

(a) the CPVO's accounts, which comprise the financial statements and the reports on the implementation of the CPVO's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.36.5. In our opinion, the CPVO's accounts for the year ended 31 December 2025 present fairly, in all material respects, the CPVO's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.36.6. In our opinion, the revenue underlying the CPVO's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.36.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying the CPVO's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.36.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying the CPVO's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

3.36.9. The observations which follow do not call our opinion into question.

Observations on the legality and regularity of payments

3.36.10. In 2025, the CPVO processed 5 005 payment requests, of which 1 153 (23 %) were paid after the legal deadline. The share of late payments was similar to that in 2024, when the CPVO made 22 % of its payments late.

Community Plant Variety Office (CPVO)

CPVO replies

https://www.eca.europa.eu/Lists/ECAReplies/CPVO-Replies-SAR-AGENCIES-2025/CPVO-Replies-SAR-AGENCIES-2025_EN.pdf

3.37. European Union Intellectual Property Office (EUIPO)

Introduction

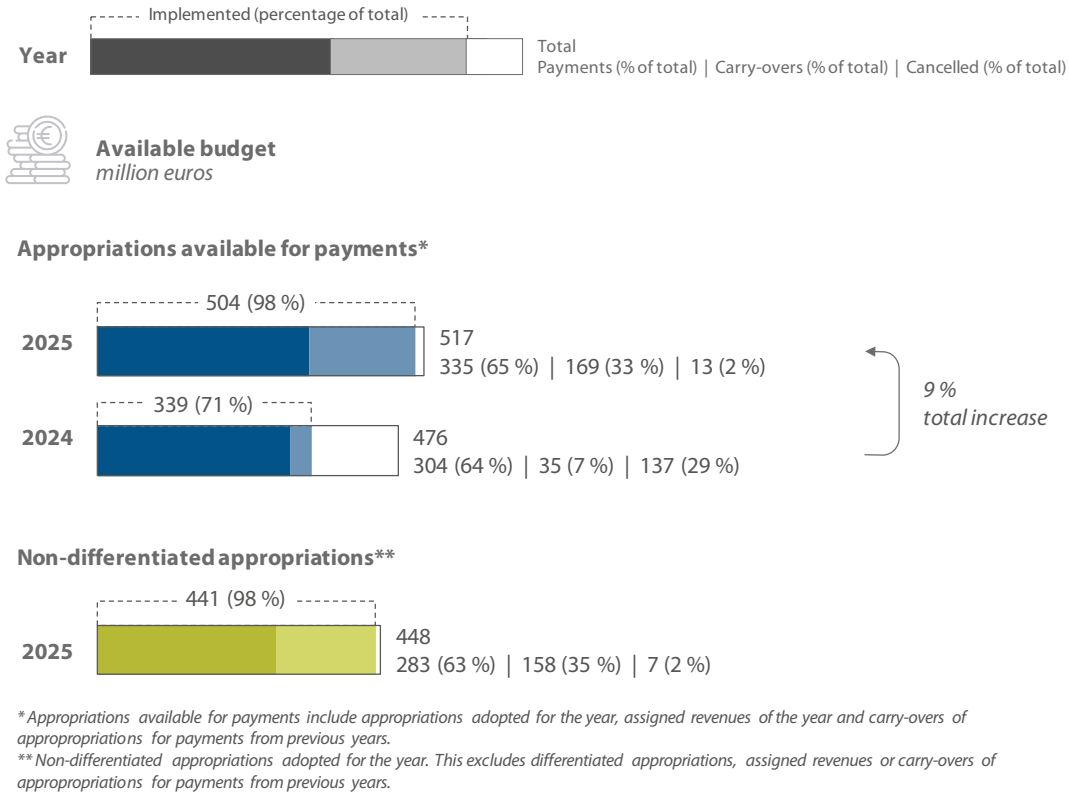
3.37.1. The European Union Intellectual Property Office (EUIPO), located in Alicante, was established by Regulation (EU) 2017/1001. The EUIPO succeeded and replaced the Office for Harmonisation in the Internal Market (OHIM), established in 1994. The EUIPO is responsible for managing EU trade marks, registered EU designs and geographical indications for craft and industrial products. It is also responsible for European and international cooperation in the field of intellectual property and manages the European Observatory on Infringements of Intellectual Property Rights. The EUIPO is a self-financed body. Its budget is funded from fees charged to applicants[41].

3.37.2. ***Figure 3.37.1*** presents data on the EUIPO's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 98 %. The carry-over rate of non-differentiated appropriations was 35 %. The high level of carry-overs was mainly due to the budgetary reserve amounting to €141.2 million under the EUIPO's self-finance model, rather than expenditure appropriations carried forward.

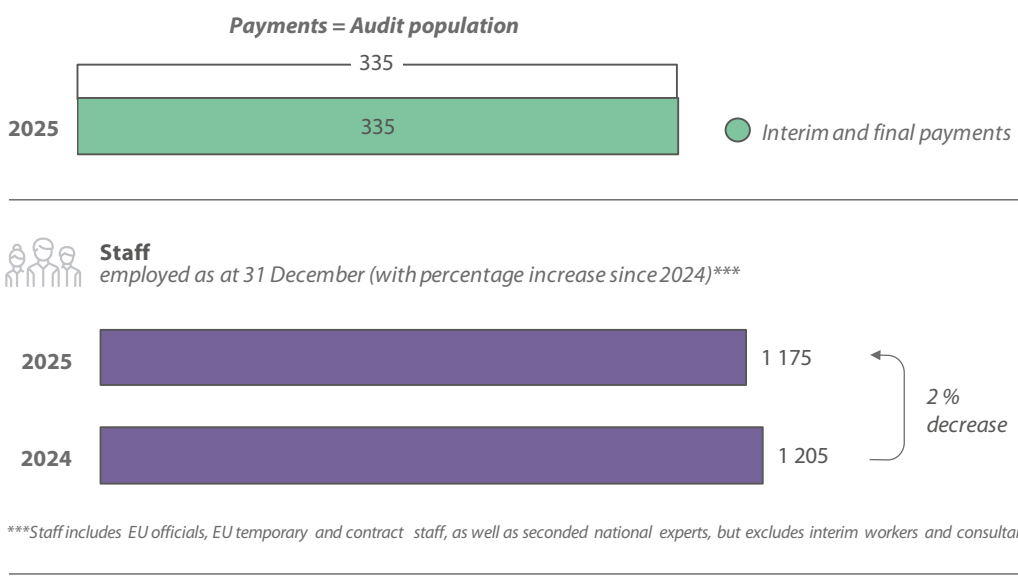
[41] More information on the EUIPO's role and activities is available on its website: www.euipo.europa.eu.

European Union Intellectual Property Office (EUIPO)

Figure 3.37.1 – Key data for EUIPO



*Appropriations available for payments include appropriations adopted for the year, assigned revenues of the year and carry-overs of appropriations for payments from previous years.
** Non-differentiated appropriations adopted for the year. This excludes differentiated appropriations, assigned revenues or carry-overs of appropriations for payments from previous years.



***Staff includes EU officials, EU temporary and contract staff, as well as seconded national experts, but excludes interim workers and consultants.

Source: Annual accounts of the EUIPO for the 2024 and 2025 financial years; staff figures provided by the EUIPO.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.37.3. Our audit approach, the basis for our opinion, the responsibilities of the European Union Intellectual Property Office (EUIPO) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in and section ***3.1*** and ***Annex II***.

3.37.4. We have audited:

(a) EUIPO's accounts, which comprise the financial statements and the reports on the implementation of the EUIPO's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.37.5. In our opinion, the EUIPO's accounts for the year ended 31 December 2025 present fairly, in all material respects, the EUIPO's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.37.6. In our opinion, the revenue underlying the EUIPO's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.37.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying the EUIPO's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.37.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying the EUIPO's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

3.37.9. The observations which follow do not call our opinion into question.

Observations on the legality and regularity of payments

3.37.10. In our 2024 report on EU agencies (paragraph 3.37.9), we concluded that a contract for catering services was irregular because the request to provide services in two locations simultaneously, Alicante and Barcelona, had the effect of restricting competition. This led to irregular payments in 2025.

3.37.11. In February 2025, the EUIPO signed a framework contract with an external translation company for the provision of linguistic services. The applicable legal framework (in particular Article 148 of the EUIPO's founding regulation, the second recital and Article 2(2) of the Translation Centre for the Bodies of the European Union (CdT) founding regulation, and

Article 2 of the arrangement between the CdT and the EUIPO), obliges the EUIPO to use the CdT as its sole provider of "translation services". Some of the services outsourced under the above-mentioned contract, such as translation revision, human evaluation of machine translation, as well as proofreading and checking the linguistic quality of translated text in multiple languages, are essentially equivalent in substance, purpose, workflow and technical content to the translation services that the EUIPO is legally and contractually obliged to obtain from the CdT. We note that in other instances of translation-related services, the EUIPO did use the services offered by the CdT, and did not rely to external providers, as it did for this framework contract. Although the use of external providers for certain linguistic services may be considered consistent with the principle of sound financial management in cases where the corresponding CdT services are more expensive than prevailing market prices, the applicable legal framework does not provide for an exception on that basis. We therefore consider that, by not using the services offered by CdT, the EUIPO breached the provisions prohibiting the outsourcing of its translation needs to any external provider other than the CdT. As a result, we consider that the framework contract is affected by irregularity, leading to irregular payments in 2025.

3.37.12. In an open procedure launched in April 2024 for the provision of consultancy, audit, studies and project management services, the tender specification stipulated that the framework contracts should be implemented through the cascade mechanism (for consultancy and studies, corresponding to 91 % of the contract value) and the reopening mechanism (for audit and project management services, corresponding to 9 % of the contract value). The resulting framework contracts described the services in generic terms and, as far as the price was concerned, only included the daily rates per consultant profile offered by the tenderers.

We examined eight of the 20 specific contracts that EUIPO concluded under these framework contracts in 2025. All these eight specific contracts were awarded using the cascade mechanism and implemented as fixed-price contracts. They also defined key terms governing the provision of services, such as what the tasks to be performed, as well as the applicable timetable and methodology. None of these specific elements were included in the tender specification or the framework contracts. In addition, each specific contract we examined defined the organisational model (the composition of the project team in terms of the profiles used and the number of working days per profile to deliver the services). This last key element, which determined the fixed price of the contract, was missing not only from the tender specification and framework contracts but also from the request for offer issued by the EUIPO to the contractor ranked first in cascade, which means that it was defined by the contractor itself.

We note that only the contractor ranked first in cascade was allowed to present an offer, even though the other contractors might have made a better offer by proposing to deliver the services using fewer consultant-days or more junior (i.e. cheaper) consultant profiles.

In such circumstances, according to Point 1.3(b) of Annex I to the 2018 EU Financial Regulation, the EUIPO should have used a competitive procedure (i.e. reopening of competition), because

the cascade mechanism is only allowed when the framework contract sets out all the terms governing the provision of the services and objective conditions for determining which contractor shall perform them.

Therefore, we conclude that the eight specific contracts we examined were affected by a non-compliance, which limited competition and led to irregular payments in 2025.

3.37.13. In an open procedure launched in September 2024 for the provision of construction and civil engineering works, the EUIPO used the experience of team members as a criterion for selection and as a technical award criterion. This contravened Article 167 of the 2018 EU Financial Regulation, which stipulates that there must be a complete separation between selection criteria (used to evaluate tenderers' capacity) and award criteria (used to evaluate the price and quality of the offers). Although this non-compliance did not affect the outcome of the procedure, it affected its regularity, leading to irregular payments in 2025.

3.37.14. The EUIPO made a lump-sum payment to co-finance promotional activities by one national intellectual property office. In our special report 06/2022, the EUIPO had accepted our recommendation to implement a sound methodology for calculating lump sums by the end of 2023. Subsequently, the EUIPO defined such a methodology in a decision made by the Executive Director, but we found deficiencies in its implementation in 2025. Some of lump-sum calculations did not respect the principle of sound financial management established by Article 184 of the EU Financial Regulation, as their amounts did not appropriately reflect the required outputs. In addition, in some cases the EUIPO used less than 3 years of historical data to calculate the lump sums, which contradicted its adopted methodology, leading to irregular payments in 2025.

3.37.15. In a restricted procedure for the provision of security services, the EUIPO included a template to submit the financial offer with multiple formula errors, which led to the incorrect calculation of the financial offer for two of the award criteria and for the total financial offer. The evaluation committee, and not the EUIPO's internal controls, identified and corrected the errors, which did not affect the outcome of the procedure. The lack of adequate *ex ante* checks contravened Article 28(1)(2) of the EUIPO's financial regulation.

3.37.16. In an open procedure for the provision of IT services, the EUIPO included award criteria based on price (30 %) and quality (70 %). However, the formula used for the price criterion, which included an additional coefficient, resulted in an effective weighting of the price criterion at significantly below 30 %. The 30 % price weighting is the minimum recommended in the Commission's guidelines (Point 4.3.1.12 of the Commission's Vade-mecum on public procurement). However, in this case, the lower effective weighting of the price criterion did not affect the outcome of the procedure.

Other observations

3.37.17. In 2025, the EUIPO paid €10.8 million to co-finance the European School of Alicante. In our 2021 report on EU agencies (paragraph 3.37.10), we concluded that the EUIPO had incorrectly modified its budget structure in 2021, presenting the payments made to the school under Title 4, "Contribution to EU policies" (operational expenditure), instead of under Title 1, "Expenditure relating to persons working with the Office" (administrative expenditure), which had been the practice in previous years and which is common practice for all the other decentralised agencies. The co-financing of the European School of Alicante is a human resources policy instrument, linked to the well-being of the EUIPO's staff and their families. Reclassifying the related payments as a contribution to EU policies goes against the nature of the expenditure.

Recommendations

3.37.18. Based on our findings for 2025, we recommend the following.

Recommendation EUIPO-2025-1 – Strengthen checks on procurement procedures

The EUIPO should strengthen its *ex ante* and *ex post* checks on procurement procedures and report on the results of these checks in its annual activity report.

Target implementation date: end of 2027.

European Union Intellectual Property Office (EUIPO)

EUIPO replies

https://www.eca.europa.eu/Lists/ECAReplies/EUIPO-Replies-SAR-AGENCIES-2025/EUIPO-Replies-SAR-AGENCIES-2025_EN.pdf

3.38. Single Resolution Board (SRB)

Introduction

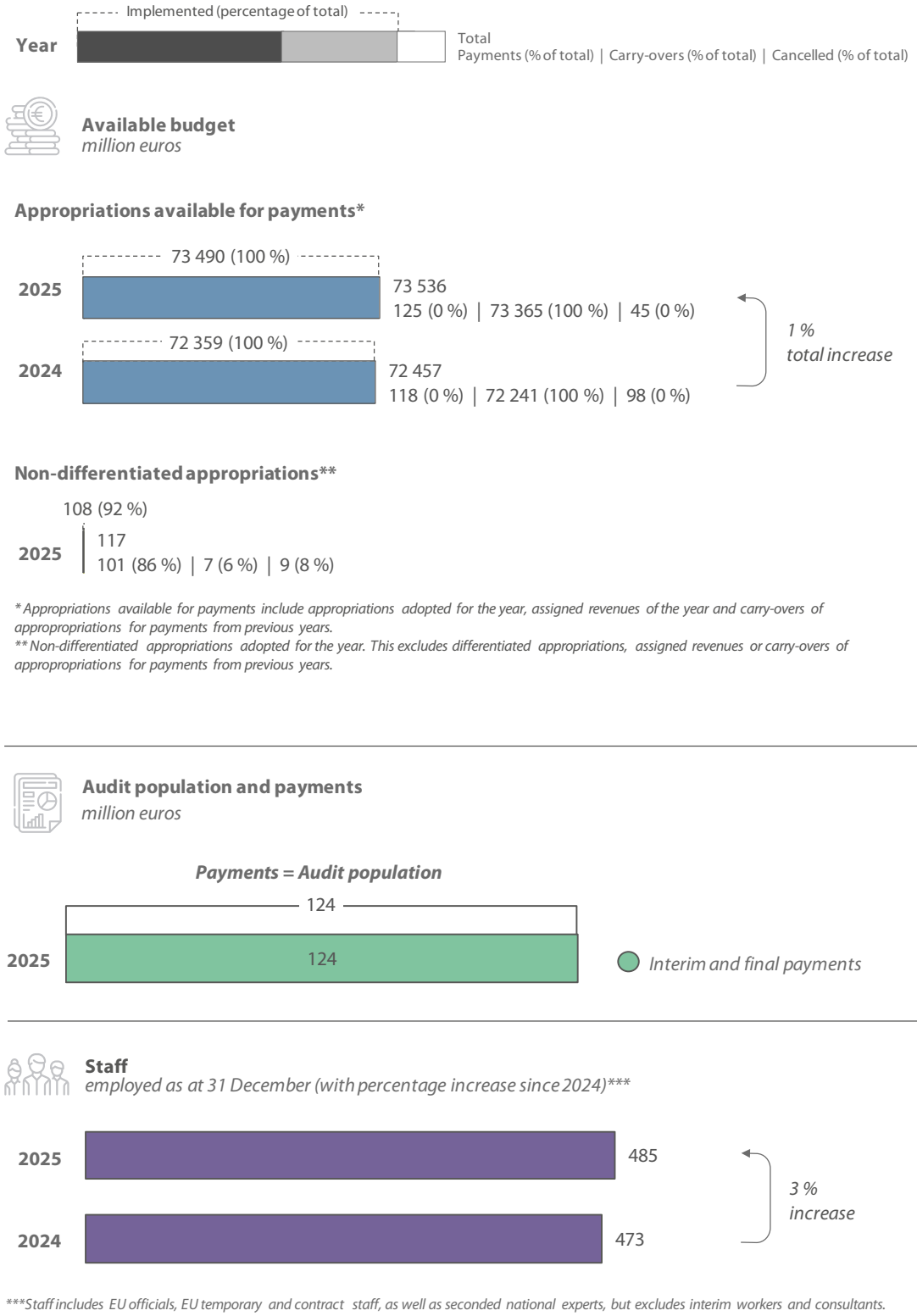
3.38.1. The Single Resolution Board (SRB), located in Brussels, was established by Regulation (EU) No 806/2014 on the Single Resolution Mechanism (SRM Regulation). The SRB's mission is to ensure that credit institutions and certain investment firms ("institutions") which fail, or which are likely to fail, can be resolved in an orderly fashion with as little impact as possible on the real economy and on the public finances of the participating member states of the banking union. The SRB is in charge of administrating the Single Resolution Fund, which was established by the SRM Regulation and which is intended to support the single resolution mechanism.

3.38.2. The SRB has its own budget, which is separate from the EU budget. Contributions are raised from credit institutions established in member states participating in the banking union[42].

3.38.3. ***Figure 3.38.1*** presents data on the SRB's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 100 %. The carry-over rate of non-differentiated appropriations was 6 %.

[42] More information on the SRB's role and activities is available on its website: www.srb.europa.eu.

Figure 3.38.1 – Key data for the SRB



** Appropriations available for payments include appropriations adopted for the year, assigned revenues of the year and carry-overs of appropropriations for payments from previous years.*
*** Non-differentiated appropriations adopted for the year. This excludes differentiated appropriations, assigned revenues or carry-overs of appropropriations for payments from previous years.*

****Staff includes EU officials, EU temporary and contract staff, as well as seconded national experts, but excludes interim workers and consultants.*

Source: Annual accounts of the SRB for the 2024 and 2025 financial years; staff figures provided by the SRB.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.38.4. Our audit approach, the basis for our opinion, the responsibilities of the Single Resolution Board (SRB) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.38.5. We have audited:

(a) the SRB's accounts, which comprise the financial statements and the reports on the implementation of the SRB's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.38.6. In our opinion, the SRB's accounts for the year ended 31 December 2025 present fairly, in all material respects, the SRB's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Emphasis of matter

3.38.7. We draw attention to note 7.E "Provisions for risks and liabilities''. This describes and measures potential financial exposure (€3.2 billion) resulting from the latest judgments of the General Court in relation to the *ex ante* contributions and the annual target level for the Single Resolution Fund. We also draw attention to note 8.L "Disclosure on appeals and legal cases" of the SRB's accounts. This describes administrative appeals and judicial proceedings brought against the SRB before the General Court or the Court of Justice of the European Union.

Furthermore, we also draw attention to note 8.R. “Events after the reporting period”. This explains that after the completion of the 2026 target level verification exercise as at 31 December 2025, the SRB confirmed that the financial resources of the Single Resolution Fund amounted to €81.6 billion. This exceeded the target of 1 % of covered deposits, and therefore, unless the circumstances change, no regular annual contributions will be collected in 2026.

Our opinion is not qualified in these matters.

Other matter

3.38.8. Our legal mandate includes two reporting obligations with regard to the SRB. Article 287 of the Treaty on the Functioning of the European Union requires us to issue “a statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions”, which we do in this specific annual report on the SRB. Article 92(4) of the SRM Regulation imposes on us an obligation to “report on any contingent liabilities (whether for the Board, the Council, the Commission or otherwise) arising as a result of the performance by the Board, the Council and the Commission of their tasks under this Regulation”. We meet the latter reporting obligation in the Appendix to this specific annual report on the SRB. What we report in the Appendix does not call into question our audit opinion expressed here.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.38.9. In our opinion, the revenue underlying the SRB’s accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Other matter

3.38.10. Without calling into question the opinion expressed above, we note that Single Resolution Fund contributions are calculated on the basis of information provided by credit institutions and certain investment firms (collectively referred to in the SRM Regulation as “institutions”) to the SRB. Our audit of the Fund contributions was based on this information, but we did not verify its reliability. The SRM Regulation does not lay down the requirement that a comprehensive and consistent control framework be put in place to ensure the reliability of the information. However, the SRB performs consistency and analytical checks of the information, as well as some *ex post* checks at “institution” level. We also noted that for entities which are part of a group referred to in Article 7(2)(a) of the SRM Regulation, agreed-upon procedures carried out by auditors

have been mandatory since 2022. This increases assurance regarding the reliability of the information provided by the institutions.

The SRB cannot release details of the risk-assessed contribution calculation for each credit institution, as the various institutions' calculations are interlinked and each calculation includes confidential information about other institutions. The Court of Justice of the European Union considered that the SRB's obligation to state reasons for its *ex ante* contribution decisions must be balanced against the principle of the protection of business secrecy. The SRB has significantly improved transparency within the limits imposed by its obligation to observe the confidentiality of the institutions' business secrets, and to meet the standards of reasoning and transparency set by the European Court of Justice (Case C-584/20 P[43]). The SRB organises a consultation phase for the institutions in question. In this consultation, common data points from the calculation exercise for the contribution are communicated, allowing institutions, together with the data in the institutions' individual reporting forms, to simulate the *ex ante* contribution calculation. We note that since 2022, the consultation has also covered the impact of adjustments to the data initially submitted by the institutions. This additional step in the contribution calculation process has increased the SRB's transparency towards the institutions.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.38.11. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying the SRB's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.38.12. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying the SRB's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

3.38.13. The observations which follow do not call our opinion into question.

[43] Joined Cases C-584/20 P and C-621/20 P.s

Observations on the legality and regularity of payments

3.38.14. During 2025, the SRB's *ex ante* checks on proof of residence to verify that seconded national experts were entitled to receive daily and monthly allowances were limited to self-declarations, and were not supported by reliable third-party documentary evidence. Moreover, no *ex post* checks were carried out. This represents a significant weakness in the SRB's internal control system. Following our audit, the SRB obtained and shared with us proof of residence for all but one of the SNEs in our sample. Therefore, the 2025 payments that we consider irregular due to the absence of proof of residence at the place of employment concerned one seconded national expert.

3.38.15. In our sample of salary and related payments we found one case where the SRB reimbursed a staff member's insurance costs related to removal expenses. The amount paid exceeded the ceilings described in Article 9 of Annex VII to the Staff Regulations and the applicable implementing provisions, resulting in an irregular overpayment.

3.38.16. In February 2023, the SRB signed a multiple framework contract for the provision of development, consultancy and support services for SRB IT systems. During the implementation of a specific contract related to that framework contract, the SRB did not enforce the service provider's contractual obligation to submit daily notifications of time spent. This contravened Articles 28, 43 and 69 of the SRB's financial regulation. We reported a similar issue in our 2024 report on EU agencies (paragraph 3.38.15), which indicates an ongoing weakness in the SRB's management and control systems for contract implementation.

Other observations

3.38.17. The assessment of the internal control framework for 2024, finalised in June 2025, was constrained by the absence of formally established internal control monitoring criteria, including baselines and targets, and therefore relied on alternative objective sources. This only partially complies with the requirements of Articles 28 and 43 of the SRB's financial regulation and principles 16 and 17 of the Internal Control Framework, constituting a weakness in its management and control systems. Furthermore, the absence of a centralised and fully integrated risk management framework linking risks to mitigating measures limits the management's ability to consistently identify, assess and mitigate risks. We note that, in the context of the build-up of its risk management, control and compliance unit, the SRB identified this deficiency itself.

3.38.18. In 2025, the SRB did not carry out any *ex post* checks on financial transactions, nor did it assess sensitive job functions. This contravened the requirements set out in SRB decisions SRB/CH/2021/08 and SRB/ID/2021/05, and also contravened Principles 10 and 16 of

the SRB Internal Control Framework. This represents a weakness in the SRB's management and control systems that increases the risk of financial mismanagement, errors and irregularities.

Single Resolution Board (SRB)

Appendix to the SRB specific annual report, reporting on the SRM contingent liabilities of the SRB

Report

(pursuant to Article 92 (4) Regulation (EU) No 806/2014)

on any contingent liabilities arising as a result of the Single Resolution Board's performance of its tasks under this Regulation for the 2025 financial year

Introduction

Legal basis

(1) Article 92 (4) of the Single Resolution Mechanism (SRM) Regulation requires us to report on any contingent liabilities (whether for the Single Resolution Board (SRB), the Council, the Commission, or otherwise) arising as a result of the performance by the SRB, the Council and the Commission of their tasks under this Regulation. This appendix covers the SRM contingent liabilities of the SRB; those of the Commission and Council are covered in our annual report on the implementation of the EU budget for the 2025 financial year. The SRM contingent liabilities of the SRB are also covered by our opinion on the reliability of the SRB's accounts (paragraphs ***3.38.6***-***3.38.8***).

Contingent liabilities: definition and recognition criteria

(2) For our purposes, a contingent liability is defined as follows:

- a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the European Union, or
- a present obligation that arises from past events, but is not recognised in the accounts because it is not probable that an outflow of economic resources embodying economic benefits or service potential will be required to settle the obligation, or because the amount of the obligation cannot be measured with sufficient reliability.

(3) To determine if a contingent liability needs to be disclosed or a provision recognised, the probability of an outflow of economic resources (in general, of cash) must be assessed. If a future outflow of resources is:

- probable, a provision needs to be recognised;
- possible, a contingent liability needs to be disclosed;
- "remote", no disclosure is necessary.

Background information on contingent liabilities related to the Single Resolution Mechanism

(4) In the context of the performance of their tasks under the SRM Regulation, the SRB, the Council and the Commission can incur contingent liabilities linked to ongoing legal proceedings (before EU or national courts) in relation to the following.

- **Resolution and non-resolution decisions** – both a decision to apply and a decision not to apply resolution tools can be challenged before a court. However, in June 2024, the Court of Justice of the European Union ruled[44] that only the Commission's endorsement decisions can be challenged before the EU courts.

- **The "no creditor worse off" principle** – to safeguard fundamental property rights, the SRM Regulation provides that no creditor must be left worse off under resolution than they would be under normal insolvency proceedings. Based on that principle, any creditors who would have received better treatment under normal insolvency proceedings must be compensated by the Single Resolution Fund. To assess this question, there must be a specific "valuation of the difference in treatment" of creditors and shareholders.

(5) In addition, the SRB can have contingent liabilities linked to ongoing legal proceedings before EU courts in relation to its calculation and collection of:

- **banks' administrative contributions towards the SRB's operating costs;**

- **banks' contributions to the Single Resolution Fund.**

[44] Case C-551/22 P.

Observations

(6) *Table 1* shows the number of SRM-related legal proceedings affecting the SRB and the related contingent liabilities of €121.6 million disclosed in the SRB's accounts, as well as the related provisions of €3.2 billion recognised in these accounts.

Table 1 – SRM-related legal proceedings affecting the SRB and the related contingent liabilities and provisions

Cases related to	Number of cases before EU courts	Number of cases before national courts or under administrative proceedings	Related contingent liabilities disclosed in the SRB's accounts (in € million)	Related provisions recognised in the SRB's accounts (in € million)
	(The numbers in brackets show the figures from our 2024 annual report)			
Resolution and non-resolution decisions	**8 (15)**	**9 (11)**	**0 (0)**	**0 (0)**
Resolution of Banco Popular Español S.A. (BPE)	*0 (4)*	*6 (8)*	*0 (0)*	*0 (0)*
Non-resolution of ABLV	*1 (3)*	*0 (0)*	*0 (0)*	*0 (0)*
Non-resolution of PNB Banka	*2 (2)*	*0 (0)*	*0 (0)*	*0 (0)*
Resolution of Sberbank d.d. and Sberbank banka d.d. and non-resolution of Sberbank Europe AG	*5 (6)*	*3 (3)*	*0 (0)*	*0 (0)*
"No creditor worse off" decisions	**2 (2)**	**0 (0)**	**Not applicable**	
***Ex ante* contributions**	**121 (106)**	**84 (89)**	**121.6 (121.6)**	**3 235.2 (3 179.7)**

Cases related to	Number of cases before EU courts	Number of cases before national courts or under administrative proceedings	Related contingent liabilities disclosed in the SRB's accounts (in € million)	Related provisions recognised in the SRB's accounts (in € million)
	(The numbers in brackets show the figures from our 2024 annual report)			
Administrative contributions	**0 (0)**	**0 (0)**	**Not applicable**	
TOTAL	**131 (123)**	**93 (100)**	121.6 (121.6)	3 235.2 (3 179.7)

Source: The SRB's 2025 accounts and additional information provided by the SRB, as well as information from curia.europa.eu.

Resolution and non-resolution decisions

Banco Popular Español S.A.

(7) On 7 June 2017 the SRB took a resolution decision regarding Banco Popular Español S.A. (BPE). By mid-2026, none of the litigation cases was still pending, while by mid-2025, as stated in our 2024 report on EU agencies, there were four[45] such cases. For all these cases the General Court, by its order of 21 July 2025, dismissed the actions as manifestly unfounded.

(8) In addition, in mid-2026 six court or administrative proceedings related to the resolution of Banco Popular Español S.A were pending at national level.

(9) Moreover, as stated in our 2024 report, in the context of the BPE resolution, the SRB was the defendant in an appeal lodged by the European Data Protection Supervisor[46] (EDPS) against the judgment of the General Court of 26 April 2023[47] annulling the EDPS's (revised) decision of 24 June 2020. With the judgment of 4 September 2025[48], the Court of Justice set aside the judgment of the General Court of 26 April 2023 and referred the case back to the General Court.

[45] T-498/17, T-499/17, T-600/17 and T-678/17.

[46] C-413/23 P.

[47] T-557/20.

[48] C-413/23 P.

ABLV

(10) On 23 February 2018, the SRB took a resolution decision regarding ABLV. In our 2024 report on EU agencies, we stated that by mid-2025 there were three pending cases[49] before EU courts affecting the SRB in this regard. Following the dismissal by the Court of Justice on 11 December 2025 of the appeal[50] lodged in one of these cases and the removal of another case[51] from the Register on 23 April 2026, only one case[52] remained pending in mid-2026.

PNB Banka

(11) On 15 August 2019, the SRB took a resolution decision regarding PNB Banka. By mid-2025 there were two pending cases affecting the SRB in this regard. As we stated in our 2024 report, one case[53] had been lodged before the General Court, and one appeal had been lodged before the Court of Justice[54]. By mid-2026 these two cases were still pending.

Sberbank d.d., Sberbank banka d.d. and Sberbank Europe AG

(12) On 1 March 2022, the SRB took a resolution decision regarding Sberbank d.d. and Sberbank banka d.d., and a non-resolution decision regarding Sberbank Europe AG. As stated in our 2024 report by mid-2025 there were six pending cases[55] affecting the SRB in this regard. Two of those cases[56] were still pending by mid 2026. In four cases[57] the General Court dismissed the legal action brought by the applicants with its judgments of 15 October and 26 November 2025. In our 2024 report we mentioned that in June 2025 the General Court had dismissed the action brought by the applicant in Case T-450/22.

An appeal[58] was subsequently filed against this decision on 28 August 2025. In addition, two appeals were filed[59] on 30 December 2025 against the General Court's judgment of

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[49] C-602/22 P, T-71/23 and T-430/23.

[50] C-602/22P.

[51] T-71/23.

[52] T-430/23.

[53] T-434/24.

[54] C-74/24 P.

[55] T-523/22, T-524/22, T-571/22, T-572/22, T-290/23, T-291/23.

[56] T-571/22 and T-572/22.

[57] T-290/23, T-291/23, T-523/22, T-524/22.

[58] C-571/25 P.

[59] C-874/25 P, C-875/25 P.

15 October 2025 in Cases T-290/23 and T-291/23. On 24 June 2026, the Court of Justice, decided[60] that these appeals would not proceed.

In addition, in February 2026, two appeals[61] were filed against the General Court's judgment of 26 November 2025 in Cases T-523/22, and T-524/22. These two cases were not taken into account in the SRB's accounts.

The latter two appeals have not yet been notified to the SRB. As a result of these developments, by mid-2026 there were five pending cases[62] affecting the SRB in this regard.

Contingent liabilities and provisions

(13) The SRB did not disclose any contingent liabilities nor recognise any provisions in its 2025 accounts in relation to any of the cases mentioned above, pending before EU courts, because it considered the likelihood of an unfavourable outcome in these cases to be remote. With regard to the court or administrative procedures mentioned above, pending at national level, the SRB disclosed the nature of the associated contingent liabilities, but was not in a position to quantify the possible financial effect.

"No creditor worse off" decisions

(14) Two applications[63] were filed on 3 March 2025, following the adoption of the no compensation decision based on the results of a valuation of the difference in treatment of the former shareholders and creditors of Sberbank banka d.d. and Sberbank d.d. These cases were still pending in mid-2026. In its 2025 accounts, the SRB did not disclose any contingent liabilities or provisions in relation to these two cases as it considered the likelihood of a negative outcome as remote.

Ex ante contributions

(15) The SRB collects *ex ante* contributions to the Single Resolution Fund from credit institutions and investment firms. These contributions can be used to support bank resolutions. As we stated in our 2024 report, by mid-2025 there were 106 pending

[60] C-874/25 P, C-875/25 P.

[61] C-61/26 P, C-62/26 P.

[62] T-571/22, T-572/22, C-571/25 P, C-61/26 P, C-62/26 P.

[63] T-147/25 and T-149/25.

cases[64] affecting the SRB in this regard, while by mid-2026, this number was 121[65]. The increase in the number of pending cases is explained by the following developments in 2025 and the first half of 2026.

- Six cases[66] were closed.

- Twenty-one new appeals[67] were lodged, including 15 appeals[68] brought before the Court of Justice by the SRB in July 2025 against the orders issued by the General Court in May 2025, which annulled the 2020 re-adopted *ex ante* decision with regard to the applicants. The 2020 re-adopted decision had replaced an earlier decision that the Single Resolution Board had withdrawn and replaced in December 2022 to include the reasoning required by the Court of Justice judgment of 15 July 2021[69]. The General Court annulled the 2020 re-adopted *ex ante* decision on the grounds that they infringed the 12.5 % cap laid down in Article 70(2) of the SRM Regulation. As all cases relating to the re-adopted 2021 decisions were stayed by the General Court pending final decision of the Court of Justice in the 2024 appeals, the proceedings in all 2020 re-adopted decision cases were suspended until the last decision in the 2024 appeals becomes final. From the above new appeal cases, five cases[70] have not yet been served on the SRB because of the stayed proceedings.

(16) The SRB, in its 2025 accounts, disclosed contingent liabilities of €121.6 million for one[71] of the 121 cases against its *ex ante* contribution decisions pending before the EU courts in mid-2026. For 100 cases, the SRB booked €3.2 billion non-current provisions for risks and liabilities (paragraph ***3.38.7***), compared to €3.18 billion for 98 cases the previous

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64 2017 *ex ante* contribution cycle: 3 cases; 2018: 1 case; 2019: 2 cases; 2020: 2 cases; 2021: 19 cases; 2022: 24 cases; 2023: 55 cases.

65 2016 *ex ante* contribution cycle: 1 case; 2017: 3 cases; 2018: 1 case; 2019: 3 cases; 2020: 16 cases; 2021: 18 cases; 2022: 24 cases; 2023: 55 cases.

66 T-414/18, T-479/19, T-480/19, T-413/20, T-428/20, C-254/24 P.

67 C-385/25 P, C-457/25 P, C-463/25 P, C-540/25 P, C-559/25 P, C-455/25 P, C-471/25 P, C-472/25 P, C-479/25 P, C-480/25 P, C-481/25 P, C-482/25 P, C-483/25 P, C-484/25 P, C-485/25 P, C-486/25 P, C-487/25 P, C-488/25 P, C-489/25 P, C-490/25 P, C-491/25 P.

68 C-471/25 P, C-472/25 P, C-479/25 P, C-480/25 P, C-481/25 P, C-482/25 P, C-483/25 P, C-484/25 P, C-485/25 P, C-486/25 P, C-487/25 P, C-488/25 P, C-489/25 P, C-490/25 P, C-491/25 P.

69 Joined Cases C-584/20 P and C-621/20 P.

70 C-385/25 P, C-463/25 P, C-540/25 P, C-559/25 P, C-455/25 P.

71 T-428/23.

year. This is mostly explained by the additional provision corresponding to the three deferred cases[72] in 2025.

(17) All the 100 cases for which the SRB recognised the €3.2 billion non-current provision relate to the pleas regarding the target level cap, as applied by the SRB to the calculation of *ex ante* contributions for the years 2020 to 2023. In its first judgment on such a plea[73], and in all subsequent judgments and reasoned orders, the General Court annulled the *ex ante* contribution decisions as regards the applicants but maintained their effect temporarily. The SRB appealed against all these judgments and reasoned orders.

(18) Due to the complexity of the matter, and because the SRB may ultimately depend on actions to be taken by the legislator, in all the relevant cases with similar or identical plea, the SRB was not in a position to quantify the financial effect of elements of the two judgments[74] of the General Court that certain parts of the legal framework (including Council Implementing Regulation (EU) 2015/81 relating to the adjusted methodology for the calculation of *ex ante* contributions) are unlawful and inapplicable with respect to the institutions concerned. The SRB[75] and the Council[76] have filed appeals against these judgments before the Court of Justice.

(19) Due to the absence of necessary data points, contingent liabilities were not disclosed for three[77] legal cases related to *ex ante* contributions because the SRB could not reliably assess the difference between the contribution amounts received and the potential revised amounts. For those cases for which the risk was assessed as possible, but the SRB felt unable to quantify the potential financial exposure, it disclosed the nature and the reason for which the amounts at risk could not be reliably estimated.

(20) Because the national courts do not have the competence to annul *ex ante* contribution decisions[78], the SRB did not disclose contingent liabilities regarding national legal proceedings pending against *ex ante* contribution decisions, as it considered the risk of an economic outflow to be remote.

(21) In 2025, the SRB also disclosed contingent liabilities of €0.3 million in relation to five cases for applicants' legal costs, which the Court of Justice of the European Union might require the SRB to bear. For comparison, the amount for 2024 was €0.3 million (for

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[72] T-8/25, T-11/25, T-12/25.

[73] T-411/22.

[74] T-428/23.

[75] C-536/24 P, C-537/24 P.

[76] C-529/24 P , C-585/24 P.

[77] T-181/25, C-787/24 P, C-778/24 P.

[78] C-414/18.

six cases). For 199 cases, the SRB recognised provisions for applicants' legal costs amounting to €9.8 million in line with the developments in the Court proceedings. By comparison, the amount for 2024 was €9.2 million (for 185 cases).

Single Resolution Board (SRB)

SRB replies

https://www.eca.europa.eu/Lists/ECAReplies/SRB-Replies-SAR-AGENCIES-2025/SRB-Replies-SAR-AGENCIES-2025_EN.pdf

European Commission executive agencies

3.39. European Climate, Infrastructure and Environment Executive Agency (CINEA)

Introduction

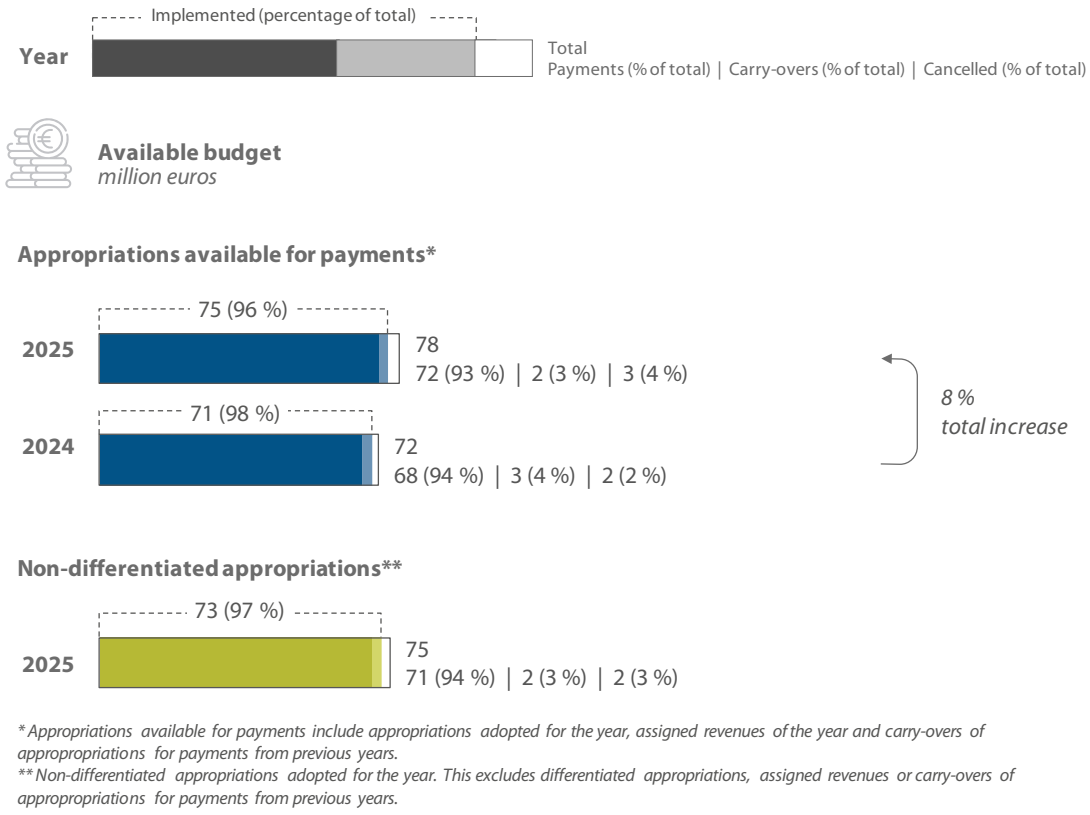
3.39.1. The European Climate, Infrastructure and Environment Executive Agency (CINEA), located in Brussels, was established by Commission Implementing Decision (EU) 2021/173, which will remain applicable until 31 December 2028. CINEA succeeded and replaced the Innovation and Networks Executive Agency (INEA), established in 2013 as a successor to the Trans-European Transport Network Executive Agency, established in 2007. CINEA's mission is to support stakeholders in delivering the European Green Deal. It also implements parts of various EU programmes, most of them associated with environment and climate policy[79].

3.39.2. ***Figure 3.39.1*** presents data on CINEA's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 96 %. The carry-over rate of non-differentiated appropriations was 3 %.

[79] More information on CINEA's role and activities is available on its website: https://cinea.ec.europa.eu/index_en.

European Climate, Infrastructure and Environment Executive Agency (CINEA)

Figure 3.39.1 – Key data for CINEA



**Appropriations available for payments include appropriations adopted for the year, assigned revenues of the year and carry-overs of appropropriations for payments from previous years.*
*** Non-differentiated appropriations adopted for the year. This excludes differentiated appropriations, assigned revenues or carry-overs of appropropriations for payments from previous years.*

****Staff includes EU officials, EU temporary and contract staff, as well as seconded national experts, but excludes interim workers and consultants.*

Source: Annual accounts of CINEA for the 2024 and 2025 financial years; staff figures provided by CINEA.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.39.3. Our audit approach, the basis for our opinion, the responsibilities of the European Climate Infrastructure and Environment Executive Agency (CINEA) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.39.4. We have audited:

(a) CINEA's accounts, which comprise the financial statements and the reports on the implementation of CINEA's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.39.5. In our opinion, CINEA's accounts for the year ended 31 December 2025 present fairly, in all material respects, CINEA's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.39.6. In our opinion, the revenue underlying CINEA's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.39.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying CINEA's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.39.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying CINEA's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

European Climate, Infrastructure and Environment Executive Agency (CINEA)

CINEA replies

https://www.eca.europa.eu/Lists/ECAReplies/CINEA-Replies-SAR-AGENCIES-2025/CINEA-Replies-SAR-AGENCIES-2025_EN.pdf

3.40. European Education and Culture Executive Agency (EACEA)

Introduction

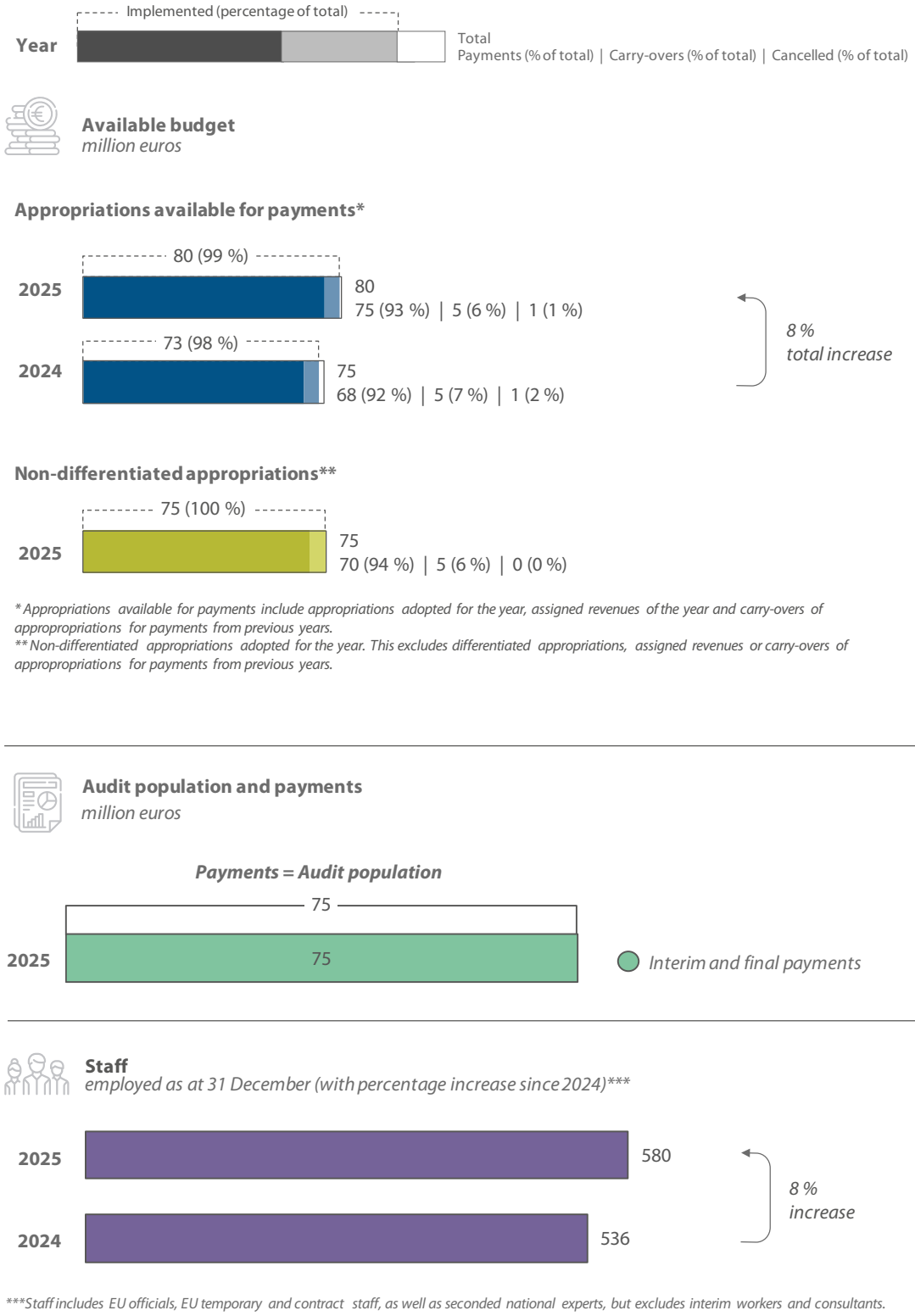
3.40.1. The European Education and Culture Executive Agency (EACEA), located in Brussels, was established by Commission Implementing Decision (EU) 2021/173, which will remain applicable until 31 December 2028. EACEA succeeded and replaced the Education, Audiovisual and Culture Executive Agency, established in 2005. EACEA focuses on educational and creative activities, and on projects close to EU citizens. EACEA manages funding for education, culture, the audio-visual sector, sport, citizenship and volunteering[80].

3.40.2. ***Figure 3.40.1*** presents data on EACEA's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 99 %. The carry-over rate of non-differentiated appropriations was 6 %.

[80] More information on EACEA's role and activities is available on its website: www.eacea.ec.europa.eu.

European Education and Culture Executive Agency (EACEA)

Figure 3.40.1 – Key data for EACEA



Source: Annual accounts of EACEA for the 2024 and 2025 financial years; staff figures provided by EACEA.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.40.3. Our audit approach, the basis for our opinion, the responsibilities of the European Education and Culture Executive Agency (EACEA) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.40.4. We have audited:

(a) EACEA's accounts, which comprise the financial statements and the reports on the implementation of EACEA's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.40.5. In our opinion, EACEA's accounts for the year ended 31 December 2025 present fairly, in all material respects, EACEA's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.40.6. In our opinion, the revenue underlying EACEA's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.40.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying EACEA's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.40.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying EACEA's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

3.40.9. The observations which follow do not call our opinion into question.

Observations on the legality and regularity of payments

3.40.10. In 2025, EACEA processed 745 payment requests under its administrative budget, of which 102 (14 %) were paid after the legal deadline. The share of late payments was higher than in 2024, when EACEA made 6 % of its payments late. The deployment of SUMMA, a new budgetary, accounting and financial system provided by the Commission, was one of the key factors contributing to the increase in late payments.

European Education and Culture Executive Agency (EACEA)

EACEA replies

https://www.eca.europa.eu/Lists/ECAReplies/EACEA-Replies-SAR-AGENCIES-2025/EACEA-Replies-SAR-AGENCIES-2025_EN.pdf

3.41. European Innovation Council and SMEs Executive Agency (EISMEA)

Introduction

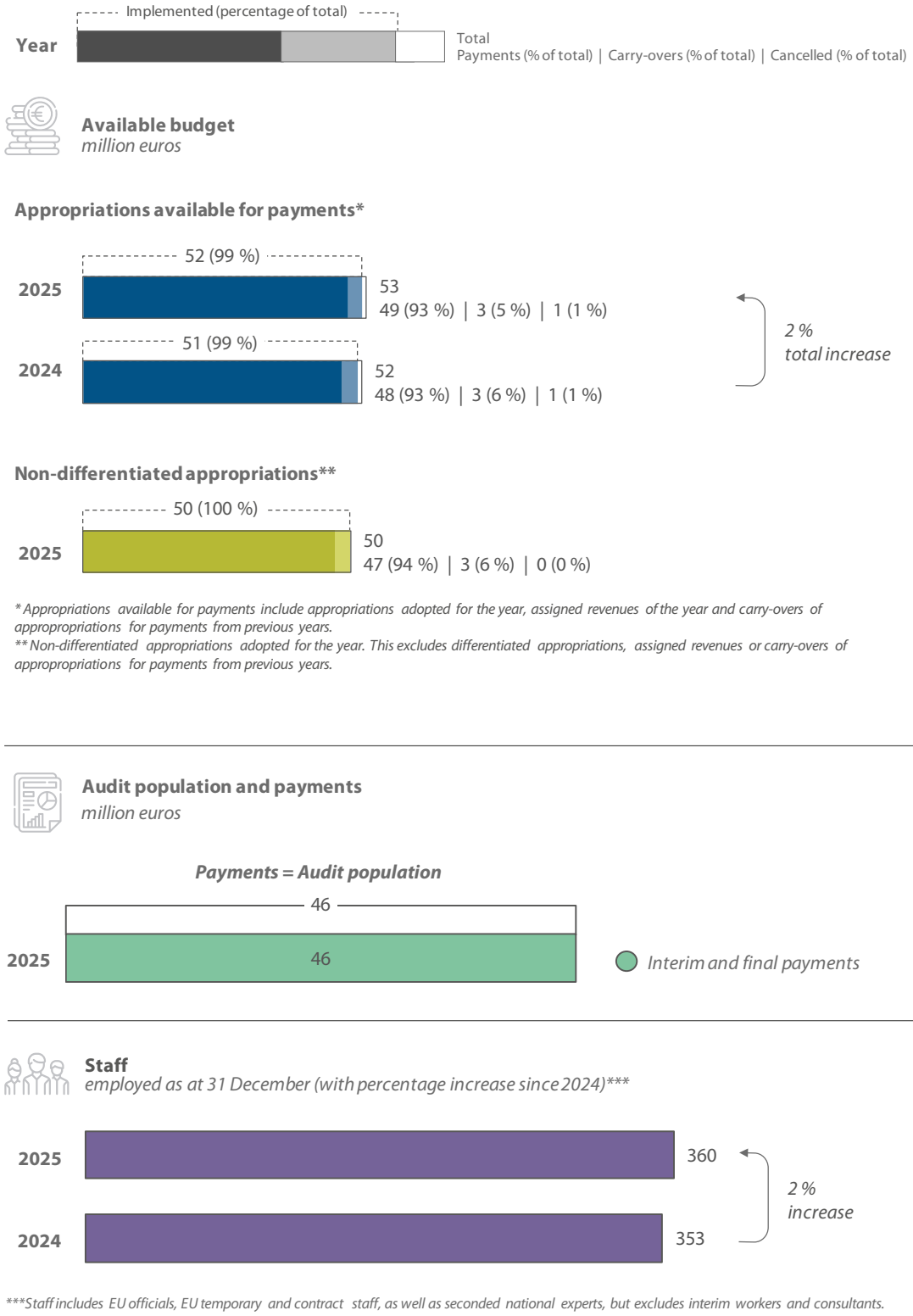
3.41.1. The European Innovation Council and SMEs Executive Agency (EISMEA), located in Brussels, was established by Commission Implementing Decision (EU) 2021/173, which will remain applicable until 31 December 2028. EISMEA succeeded and replaced the Executive Agency for Small and Medium-sized Enterprises (EASME), established in 2013, and succeeds the Intelligent Energy Executive Agency, established in 2003. EISMEA's mission is to reinforce the EU's position as a global leader in research and innovation by providing support to European innovators, researchers, businesses and consumers[81].

3.41.2. ***Figure 3.41.1*** presents data on EISMEA's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 99 %. The carry-over rate of non-differentiated appropriations was 6 %.

[81] More information on EISMEA's role and activities is available on its website: https://eismea.ec.europa.eu.

European Innovation Council and SMEs Executive Agency (EISMEA)

Figure 3.41.1 – Key data for EISMEA



Source: Annual accounts of EISMEA for the 2024 and 2025 financial years; staff figures provided by EISMEA.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.41.3. Our audit approach, the basis for our opinion, the responsibilities of the European Innovation Council and SMEs Executive Agency (EISMEA) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described section ***3.1*** and ***Annex II***.

3.41.4. We have audited:

(a) EISMEA's accounts, which comprise the financial statements and the reports on the implementation of EISMEA's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.41.5. In our opinion, EISMEA's accounts for the year ended 31 December 2025 present fairly, in all material respects, EISMEA's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.41.6. In our opinion, the revenue underlying EISMEA's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.41.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying EISMEA's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.41.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying EISMEA's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

3.41.9. The observations which follow do not call our opinion into question.

Observations on the legality and regularity of payments

3.41.10. In 2025, EISMEA processed 1 156 payment requests under its administrative budget, of which 167 (14 %) were paid after the legal deadline. The share of late payments was higher than in 2024, when EISMEA made 1 % of its payments late. The deployment of SUMMA, a new budgetary, accounting and financial system provided by the Commission, was one of the key factors contributing to the increase in late payments.

European Innovation Council and SMEs Executive Agency (EISMEA)

EISMEA replies

https://www.eca.europa.eu/Lists/ECAReplies/EISMEA-Replies-SAR-AGENCIES-2025/EISMEA-Replies-SAR-AGENCIES-2025_EN.pdf

3.42. European Research Council Executive Agency (ERCEA)

Introduction

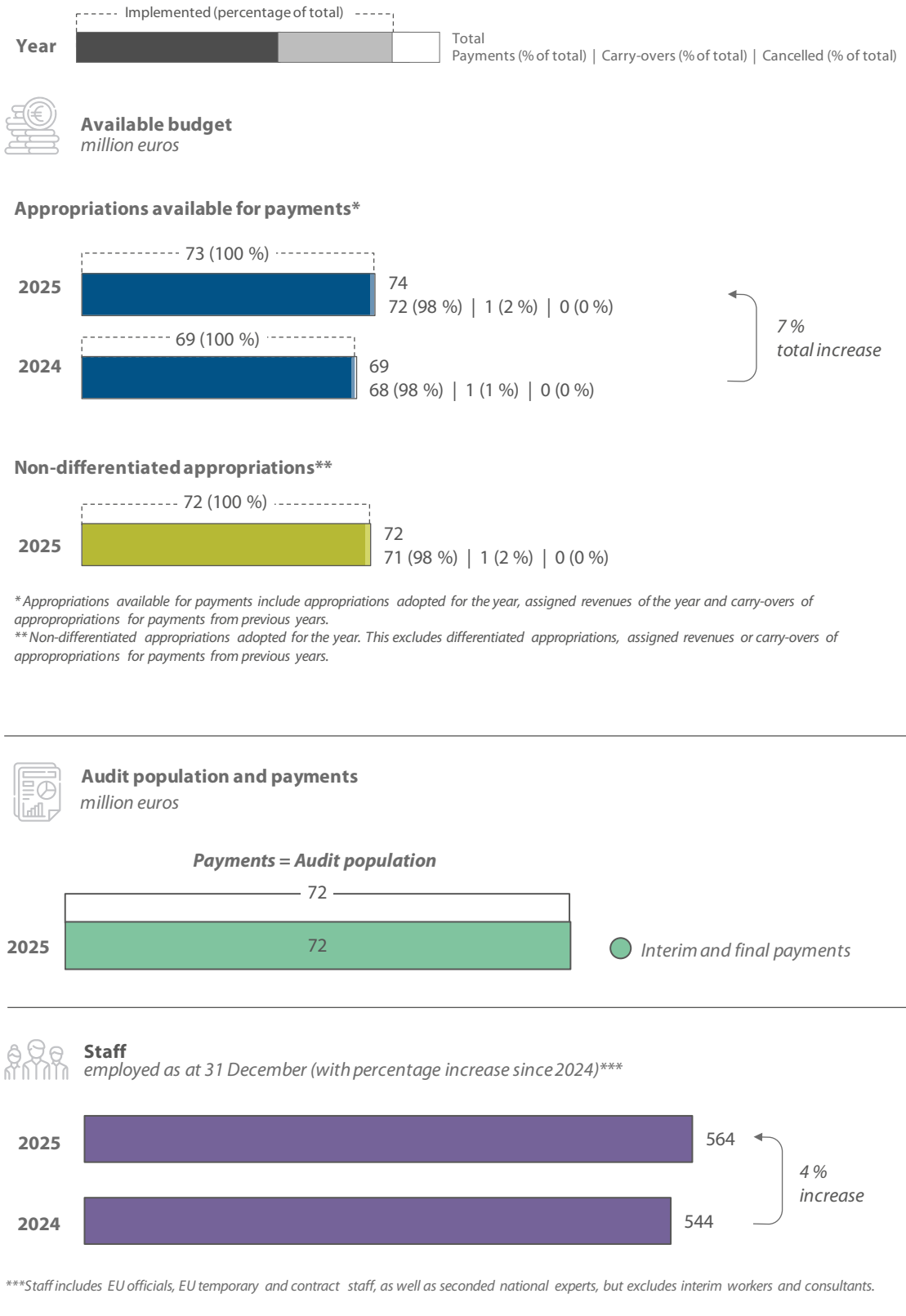
3.42.1. The European Research Council Executive Agency (ERCEA), located in Brussels, was established by Commission Decision 2008/37/EC, subsequently repealed and most recently replaced by Commission Implementing Decision (EU) 2021/173, which will remain applicable until 31 December 2028. The ERCEA is responsible for the implementation of European Research Council actions under Horizon Europe[82].

3.42.2. ***Figure 3.42.1*** presents data on the ERCEA's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 100 %. The carry-over rate of non-differentiated appropriations was 2 %.

[82] More information on the ERCEA's role and activities is available on its website: https://erc.europa.eu/about-erc/erc-executive-agency-ercea.

European Research Council Executive Agency (ERCEA)

Figure 3.42.1 – Key data for ERCEA



Source: Annual accounts of the ERCEA for the 2024 and 2025 financial years; staff figures provided by the ERCEA.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.42.3. Our audit approach, the basis for our opinion, the responsibilities of the European Research Council Executive Agency (ERCEA) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.42.4. We have audited:

(a) the ERCEA's accounts, which comprise the financial statements and the reports on the implementation of the ERCEA's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.42.5. In our opinion, the ERCEA's accounts for the year ended 31 December 2025 present fairly, in all material respects, the ERCEA's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.42.6. In our opinion, the revenue underlying the ERCEA's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.42.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying the ERCEA's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.42.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying the ERCEA's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

3.42.9. The observations which follow do not call our opinion into question.

Observations on the legality and regularity of payments

3.42.10. In 2025, the ERCEA processed 1 155 payment requests, of which 146 (13 %) were paid after the legal deadline. The share of late payments was higher than in 2024, when the ERCEA made 2 % of its payments late. The deployment of SUMMA, a new budgetary, accounting and financial system provided by the Commission, was one of the key factors contributing to the increase in late payments.

European Research Council Executive Agency (ERCEA)

ERCEA replies

https://www.eca.europa.eu/Lists/ECAReplies/ERCEA-Replies-SAR-AGENCIES-2025/ERCEA-Replies-SAR-AGENCIES-2025_EN.pdf

3.43. European Health and Digital Executive Agency (HaDEA)

Introduction

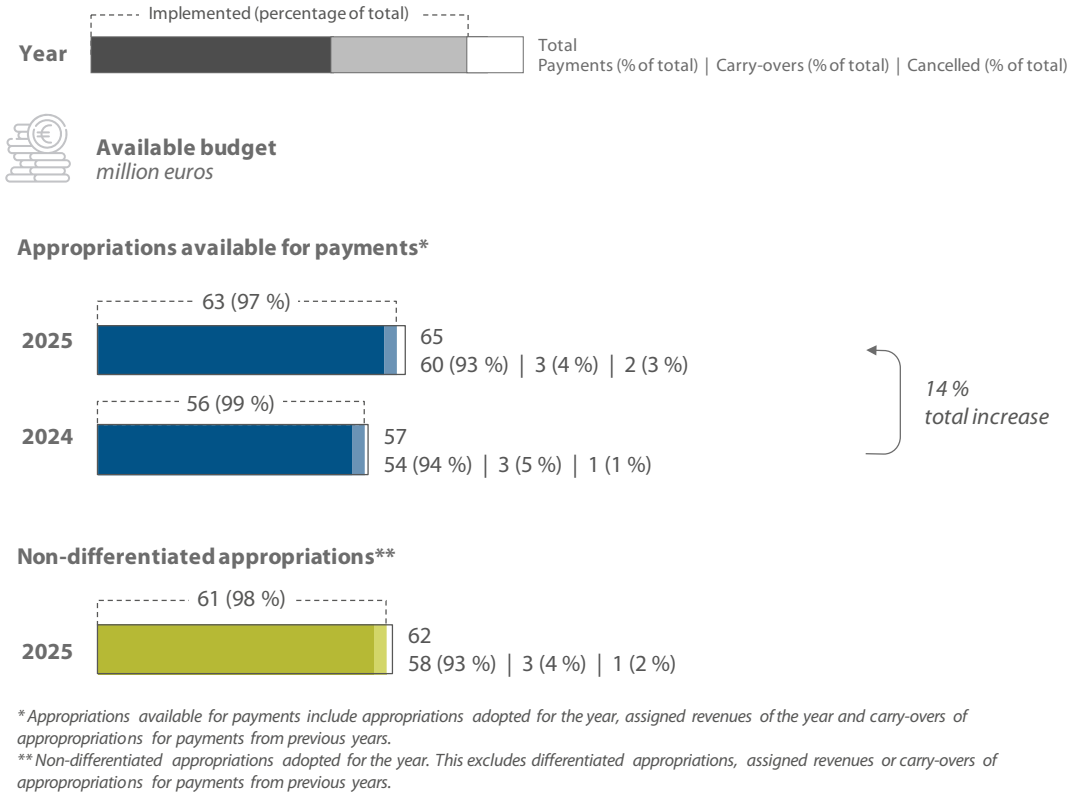
3.43.1. The European Health and Digital Executive Agency (HaDEA), located in Brussels, was established by Commission Implementing Decision (EU) 2021/173, which will remain applicable until 31 December 2028. HaDEA's tasks include managing EU action in the area of public health and coordinating digital programmes in areas including industry and space[83].

3.43.2. ***Figure 3.43.1*** presents data on HaDEA's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 97 %. The carry-over rate of non-differentiated appropriations was 4 %.

[83] More information on HaDEA's role and activities is available on its website: https://hadea.ec.europa.eu.

European Health and Digital Executive Agency (HaDEA)

Figure 3.43.1 – Key data for HaDEA



Source: Annual accounts of HaDEA for the 2024 and 2025 financial years; staff figures provided by HaDEA.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.43.3. Our audit approach, the basis for our opinion, the responsibilities of the European Health and Digital Executive Agency (HaDEA) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.43.4. We have audited:

(a) HaDEA's accounts, which comprise the financial statements and the reports on the implementation of HaDEA's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.43.5. In our opinion, HaDEA's accounts for the year ended 31 December 2025 present fairly, in all material respects, HaDEA's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.43.6. In our opinion, the revenue underlying HaDEA's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.43.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying HaDEA's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.43.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying HaDEA's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

European Health and Digital Executive Agency (HaDEA)

HaDEA replies

https://www.eca.europa.eu/Lists/ECAReplies/HaDEA-Replies-SAR-AGENCIES-2025/HaDEA-Replies-SAR-AGENCIES-2025_EN.pdf

3.44. European Research Executive Agency (REA)

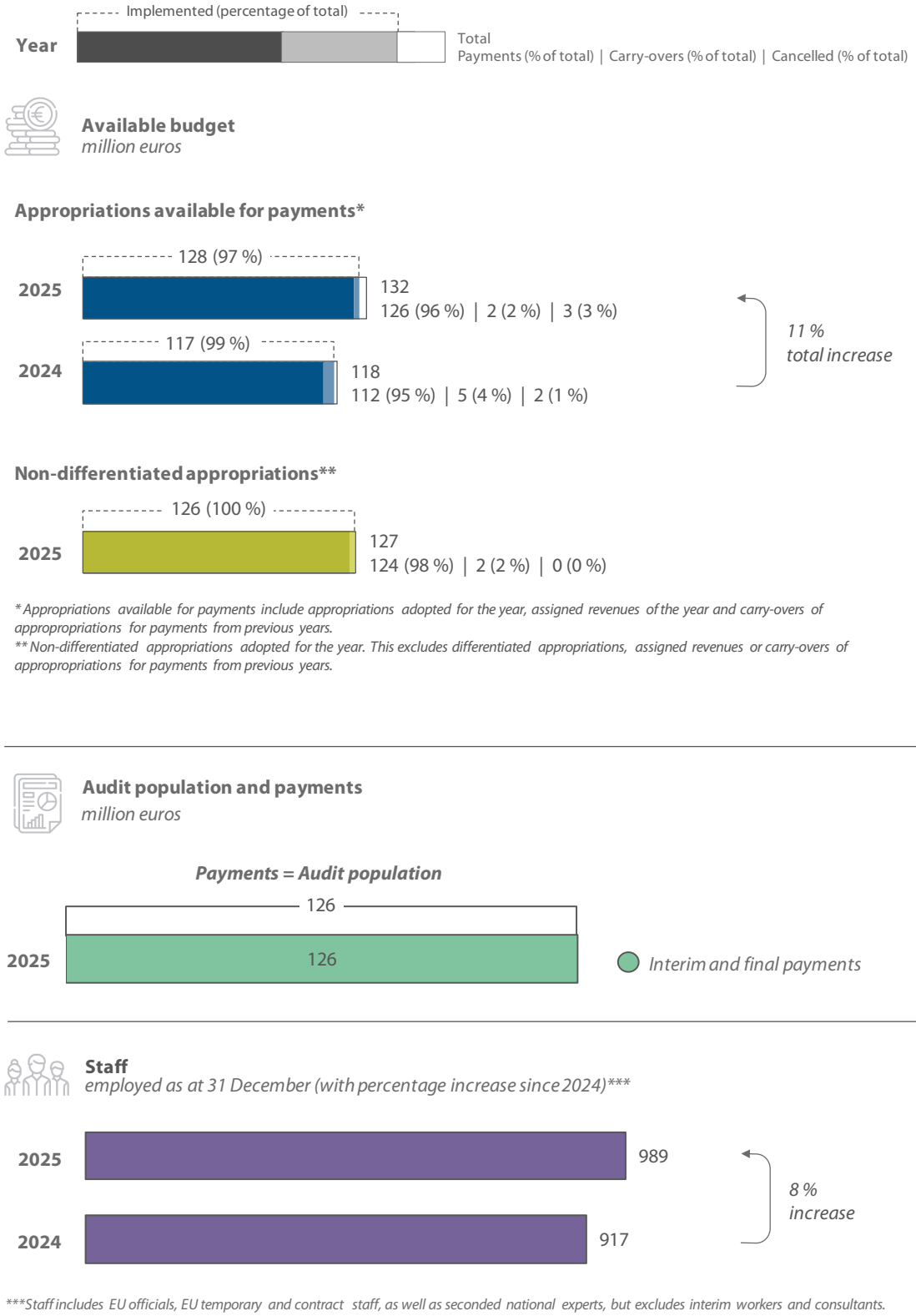
Introduction

3.44.1. The European Research Executive Agency (REA), located in Brussels, was established by Commission Implementing Decision (EU) 2021/173, which will remain applicable until 31 December 2028. REA succeeded and replaced the Research Executive Agency, established in 2007. It supports the EU's research and innovation policy by managing projects financed by the Horizon Europe framework programme and its predecessor Horizon 2020. REA also manages the Research Fund for Coal and Steel and promotional measures for agricultural products[84].

3.44.2. ***Figure 3.44.1*** presents data on REA's budget, including its implementation (payments plus carry-overs), the audit population of payments, and staff. The budget implementation rate was 97 %. The carry-over rate of non-differentiated appropriations was 2 %.

[84] More information on REA's role and activities is available on its website: www.ec.europa.eu/rea.

Figure 3.44.1 – Key data for REA



Source: Annual accounts of REA for the 2024 and 2025 financial years; staff figures provided by REA.

Our statement of assurance to the European Parliament and the Council – Independent auditor's report

Opinion

3.44.3. Our audit approach, the basis for our opinion, the responsibilities of the European Research Executive Agency (REA) management and of those charged with its governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions, are all described in section ***3.1*** and ***Annex II***.

3.44.4. We have audited:

(a) REA's accounts, which comprise the financial statements and the reports on the implementation of REA's budget for the financial year ended 31 December 2025, and

(b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.44.5. In our opinion, REA's accounts for the year ended 31 December 2025 present fairly, in all material respects, REA's financial position as at 31 December 2025, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its financial regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue transactions underlying the accounts

3.44.6. In our opinion, the revenue underlying REA's accounts for the year ended 31 December 2025 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payment transactions underlying the accounts

3.44.7. Based on our work described in section ***3.1*** and ***Annex II***, nothing has come to our attention that causes us to believe that the payments underlying REA's accounts for the year ended 31 December 2025 are not legal and regular in all material respects.

Other matter

3.44.8. Without calling into question the opinion expressed above, we draw attention to the fact that, starting with our opinion for the financial year ended 31 December 2025, we provide limited assurance for the legality and regularity of the payment transactions underlying REA's accounts, and have changed our methodology for quantifying public procurement errors. The scope of these changes is described in more detail in ***Annex II***.

3.44.9. The observations which follow do not call our opinion into question.

Observations on the legality and regularity of payments

3.44.10. In 2025, REA processed 1 018 payment requests under its administrative budget, of which 69 (7 %) were paid after the legal deadline. The share of late payments was higher than in 2024, when REA made 4 % of its payments late. The deployment of SUMMA, a new budgetary, accounting and financial system provided by the Commission, was one of the key factors contributing to the increase in late payments.

European Research Executive Agency (REA)

REA replies

https://www.eca.europa.eu/Lists/ECAReplies/REA-Replies-SAR-AGENCIES-2025/REA-Replies-SAR-AGENCIES-2025_EN.pdf

This report was adopted by Chamber IV, headed by Mr Petri Sarvamaa, Member of the Court of Auditors, in Luxembourg at its meeting of 30 September 2026.

For the Court of Auditors

Tony Murphy
President

Annex I

List of EU agencies and other EU bodies covered by this report

Acronym	Full name
ACER	European Union Agency for the Cooperation of Energy Regulators
BEREC Office	Agency for Support for Body of European Regulators for Electronic Communications
CdT	Translation Centre for the Bodies of the European Union
Cedefop	European Centre for the Development of Vocational Training
CEPOL	European Union Agency for Law Enforcement Training
CINEA	European Climate Infrastructure and Environment Executive Agency
CPVO	Community Plant Variety Office
EACEA	European Education and Culture Executive Agency
EASA	European Union Aviation Safety Agency
EBA	European Banking Authority
ECDC	European Centre for Disease Prevention and Control
ECHA	European Chemicals Agency
EEA	European Environment Agency
EFCA	European Fisheries Control Agency
EFSA	European Food Safety Authority
EIGE	European Institute for Gender Equality
EIOPA	European Insurance and Occupational Pensions Authority
EISMEA	European Innovation Council and SMEs Executive Agency
EIT	European Institute of Innovation and Technology

Acronym	Full name
ELA	European Labour Authority
EMA	European Medicines Agency
EMSA	European Maritime Safety Agency
ENISA	European Union Agency for Cybersecurity
EPPO	European Public Prosecutor's Office
ERA	European Union Agency for Railways
ERCEA	European Research Council Executive Agency
ESA	Euratom Supply Agency
ESMA	European Securities and Markets Authority
ETF	European Training Foundation
EUAA	European Union Agency for Asylum
EUDA	European Union Drugs Agency
EUIPO	European Union Intellectual Property Office
eu-LISA	European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice
EU-OSHA	European Agency for Safety and Health at Work
Eurofound	European Foundation for the Improvement of Living and Working Conditions
Eurojust	European Union Agency for Criminal Justice Cooperation
Europol	European Union Agency for Law Enforcement Cooperation
EUSPA	European Union Agency for the Space Programme
FRA	European Union Agency for Fundamental Rights
Frontex	European Border and Coast Guard Agency

Acronym	Full name
HaDEA	European Health and Digital Executive Agency
REA	European Research Executive Agency
SRB	Single Resolution Board

Annex II

Audit approach and methodology

This annex outlines our approach and methodology for auditing the reliability of the EU agencies' accounts and the regularity of the revenue and payment transactions underlying these accounts.

Our audit methodology conforms to the International Standards on Auditing (ISAs) issued by the International Federation of Accountants (IFAC) and the International Organization of Supreme Audit Institutions (INTOSAI). The methodology ensures that our audit conclusions are supported by sufficient and appropriate audit evidence.

We have designed our audit approach to provide the intended users of our report with separate audit opinions for each agency based on:

(a) *reasonable assurance* as to the reliability of the accounts;

(b) *reasonable assurance* as to the legality and regularity of revenue;

(c) *limited assurance* as to the legality and regularity of payments.

We also provide our users with two opinions for all the agencies as a whole based on:

(d) *reasonable assurance* as to the legality and regularity of their revenue; and

(e) *reasonable assurance* as to the legality and regularity of their payments.

PART 1 – Audit approach for the reliability of accounts

We examine the agencies' accounts to assess their reliability. These accounts consist of:

(a) the agencies' individual financial statements (comprising their balance sheet, statement of financial performance, cash-flow statement, statement of changes in net assets, a summary of significant accounting policies and other explanatory notes); and

(b) the budgetary implementation reports.

The individual accounts should properly present, in all material respects:

(a) the financial position of the agencies at year end;

(b) the results of operations and cash flows; and

(c) the changes in net assets for the year ended.

In our audit, we:

(a) obtain an understanding of the management and control systems, in particular key internal control components and the accounting control environment;

(b) check key accounting procedures and the year-end closure process;

(c) analyse the main accounting data for consistency and reasonableness;

(d) analyse and reconcile accounts and balances and check the related disclosures;

(e) perform substantive tests and analytical procedures of commitments, payments and specific balance sheet items, based on representative samples and materiality considerations;

(f) review accounting and budgetary procedures;

(g) evaluate whether the overall presentation of the financial statements is in accordance with the applicable financial reporting framework;

(h) use the work of other auditors, as provided for in Article 70(6) of the EU Financial Regulation in accordance with international standards on auditing;

(i) review whether the accounting policies are appropriate and the accounting estimates and related management disclosures are reasonable;

(j) assess the appropriateness of the management's use of the going-concern basis for accounting;

(k) assess whether the accounts, including all disclosures, fairly represent the underlying transactions and events.

PART 2 – Audit approach for the regularity of revenue and payment transactions underlying the accounts

To assess whether the revenue transactions underlying the accounts comply with EU rules and regulations, we rely mainly on our examination of the relevant management and control systems at the agencies. This is complemented by direct testing of a sample of transactions.

Our approach for assessing whether the payment transactions underlying the accounts comply with EU rules and regulations relies mainly on direct testing of a sample of transactions. This is complemented by our examination of the management and control systems.

Examination of management and control systems

For each agency, we examine:

(a) the assessments and audit results produced by its own internal auditor or internal control coordinator;

(b) the assessments and audit results from the Commission's Internal Audit Service;

(c) the agency's annual activity report and its director's declaration of assurance.

In addition to the review work described above, we assess key controls in the agencies' supervisory and control systems so that we can design appropriate audit procedures.

If we find serious internal control weaknesses, we try, if possible, to quantify their impact and adjust our risk assessment for the following year.

Testing of revenue and payment transactions

We carry out an annual risk analysis, based on our past audit results and our assessment of the agencies' management and control systems. Then we divide our audit population of revenue and payment transactions into high-risk, medium-risk and low-risk to determine the size of our samples.

We also consider whether we can make efficient use of the work already done by other auditors. If we want to use the results of their checks in our audit work, in line with international standards on auditing, we assess the independence and competence of those other auditors and the scope and adequacy of their work.

For revenue transactions, we check subsidies received from the EU budget or cooperating countries against each agency's adopted budget and assess each agency's procedures for collecting fees and other income, if any.

For payment transactions, we use stratified *monetary unit sampling* to select payments and, at a lower level, individual items within a transaction. Where needed, we select additional payments on a risk basis. For each selected transaction, we examine how the payment amount was calculated. This involves tracing the transaction from the budgetary accounts to the final recipient (for example, the beneficiary of a grant agreement, or a company providing publicly procured works or services) and testing compliance at each level.

We determine whether the payment was made for the purpose approved in the budget, specified in the legislation and in compliance with applicable EU laws and regulations. These comprise the financial rules (the TFEU and each agency's financial regulation), the basic legislation establishing the policy, programme or activity concerned, any rules or regulations established in accordance with that basic legislation, and the contractual framework.

We examine expenditure when it was incurred, recorded and accepted by the agency, or by the final recipients of EU funds when undertaking the activities funded and subsequently accepted by the agency ("accepted expenditure"). In practice, this means that our population covers interim and final payments. We do not examine pre-financing payments (advances) at the point they were made, but rather once:

(a) progress has been made in the activities funded or costs have been incurred at the level of the final recipient (for example, the beneficiary of a grant agreement, or a company providing publicly procured works or services); and

(b) the agency managing the EU funds has accepted the final use of the funds (the progress made or the related costs) by clearing the advance.

Assessing the results of our transaction testing

We define an "error" as an amount of money that should not have been paid out from the agency's budget. Errors occur when money is not used in compliance with the relevant legislation or with specific applicable rules.

An error may concern all or part of the amount involved in an individual transaction. We consider whether errors are quantifiable or non-quantifiable, i.e. whether or not it is possible to measure how much of the amount examined was affected by the error.

Our approach to assessing the impact of public procurement errors on the regularity of payments is described in our online methodology and guidance platform AWARE (Accessible Web-based Audit Resource for the ECA).

Errors detected and corrected before and independently of our checks are excluded from our error calculation, because this demonstrates that the management and control systems have worked effectively.

When we find an error in a sample, we analyse whether the underlying reasons may affect other, similar payments, and, if that is the case, attempt, as far as possible, to ring-fence the problem and estimate the total related error in the population through additional audit work.

The statement of assurance – forming our audit opinion

We base our opinion on sufficient and appropriate audit evidence which we obtain through an examination of management and control systems and through transaction testing.

Our work allows us to arrive at an informed opinion as to whether errors in the population exceed or fall within the materiality limits. We use the level of 2.0 % as the materiality threshold for our opinion. We also take account of the nature, amount, frequency and context of errors and other information available.

For our reasonable assurance opinion on the legality and regularity of payments of all the agencies as a whole, we examine a representative sample of payments. We extrapolate the errors in our sample to provide a statistical estimate – this is the estimated level of error. We have 95 % confidence that the level of error in the population lies between the lower and upper error limit of our error range.

For our limited assurance opinion on the legality and regularity of the payments of each agency, we consider the total amount of all the errors found[85]. We also consider the frequency, magnitude and the nature of errors and other relevant audit findings (including our review of the management and control systems). We use professional judgement to assess if the level of error is likely to be material.

Where we find a material level of error and determine its impact on our audit opinion, we must determine whether the errors are "pervasive"[86] to the audit population. Where errors are material **and** pervasive, we issue an adverse opinion.

Errors or the absence of audit evidence are "pervasive" if, in the auditor's judgement, they are not confined to specific elements, accounts or items in the financial statements (in other words, they occur throughout the accounts or transactions tested). Even if they are thus confined, they are still pervasive if they represent, or could represent, a substantial proportion of the financial statements, or relate to disclosures which are fundamental to users' understanding of the financial statements.

PART 3 – Audit procedures in relation to fraud

Fraud is any intentional act or omission relating to the use or presentation of false, incorrect or incomplete statements or documents, the non-disclosure of required information or the improper use of EU funds. Fraud has the effect of harming or potentially harming the EU's financial interests.

We identify and assess the risks of material misstatement in the agencies' accounts and material non-compliance of the underlying revenue and payment transactions with the requirements of EU law, whether due to fraud or error.

The risk of failing to detect a material misstatement or non-compliance is higher for fraud than it is for errors, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the overriding of internal controls. We design and perform audit

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[85] The procedures carried out in a limited assurance audit are not the same as those required to obtain reasonable assurance, but the level of assurance is expected, in our professional judgement, to be meaningful to the intended users of our report.

[86] International Standard on Auditing (ISA) 705 (revised), Modifications to the Opinion in the Independent Auditor's Report.

procedures that can respond to those risks and we obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

We notify OLAF or the EPPO about any suspicion that arises during our audit work, even though our audits are not specifically designed to identify fraud.

PART 4 – Link between the audit opinions on the reliability of accounts and the regularity of transactions

International standards on auditing[87] specify that where auditors issue audit opinions on both the reliability of accounts and the regularity of transactions underlying those accounts, the two opinions should be clearly separated. A modified opinion on the regularity of transactions does not, in itself, lead to a modified opinion on the reliability of the accounts.

[87] ISSAI 4000, paragraph 16.

Annex III

Other ECA publications on the agencies

MFF 1
MFF 2
MFF 3
MFF 4
MFF 5
Self-financed

EBA

Special report 01/2025:

Digital payments in the EU – Progress towards making them safer, faster, and less expensive, despite remaining gaps

CINEA

Special report 04/2025:

EU military mobility – Full speed not reached due to design weaknesses and obstacles en route

Europol **EPPO**

Special report 08/2025:

Value Added Tax fraud on imports – The EU's financial interests are insufficiently protected under simplified import customs procedures

CINEA, EACEA

Special report 11/2025:

Transparency of EU funding granted to NGOs – Despite progress, the overview is still not reliable

EIOPA

Special report 14/2025:

Developing supplementary pensions in the EU – EU action not effective in strengthening occupational pensions and establishing a pan-European personal pension product

EMA

Special report 19/2025:

Critical shortages of medicine – EU measures were of added value, but structural problems remain

EEA

Special report 23/2025:

Municipal waste management – Despite gradual improvement, challenges remain for the EU's progress towards circularity

CINEA

Special report 25/2025:

LIFE strategic projects – Bridge the gap between strategy and implementation, but impact not entirely clear

Europol **Eurojust** **EPPO**

Special report 26/2025:

EU bodies fighting fraud – Clear mandates but exchange of information and Commission oversight remain insufficient

MFF 1
MFF 2
MFF 3
MFF 4
MFF 5
Self-financed

EFSA

Special report 01/2026:

Control system for olive oil in the EU – A comprehensive framework, but unevenly applied

EPPO

Special report 06/2026:

Tackling fraud in the RRF – Work in progress

CINEA

Special report 11/2026:

Innovation Fund – High potential, but slow progress and little impact on emissions reduction

CINEA

Special report 05/2026:

Sustainable commuting around urban areas - Moving forward, with local action crucial to reach destination

HaDEA

Special report 07/2026:

Europe's Beating Cancer Plan – A wide-ranging plan facing an uncertain future

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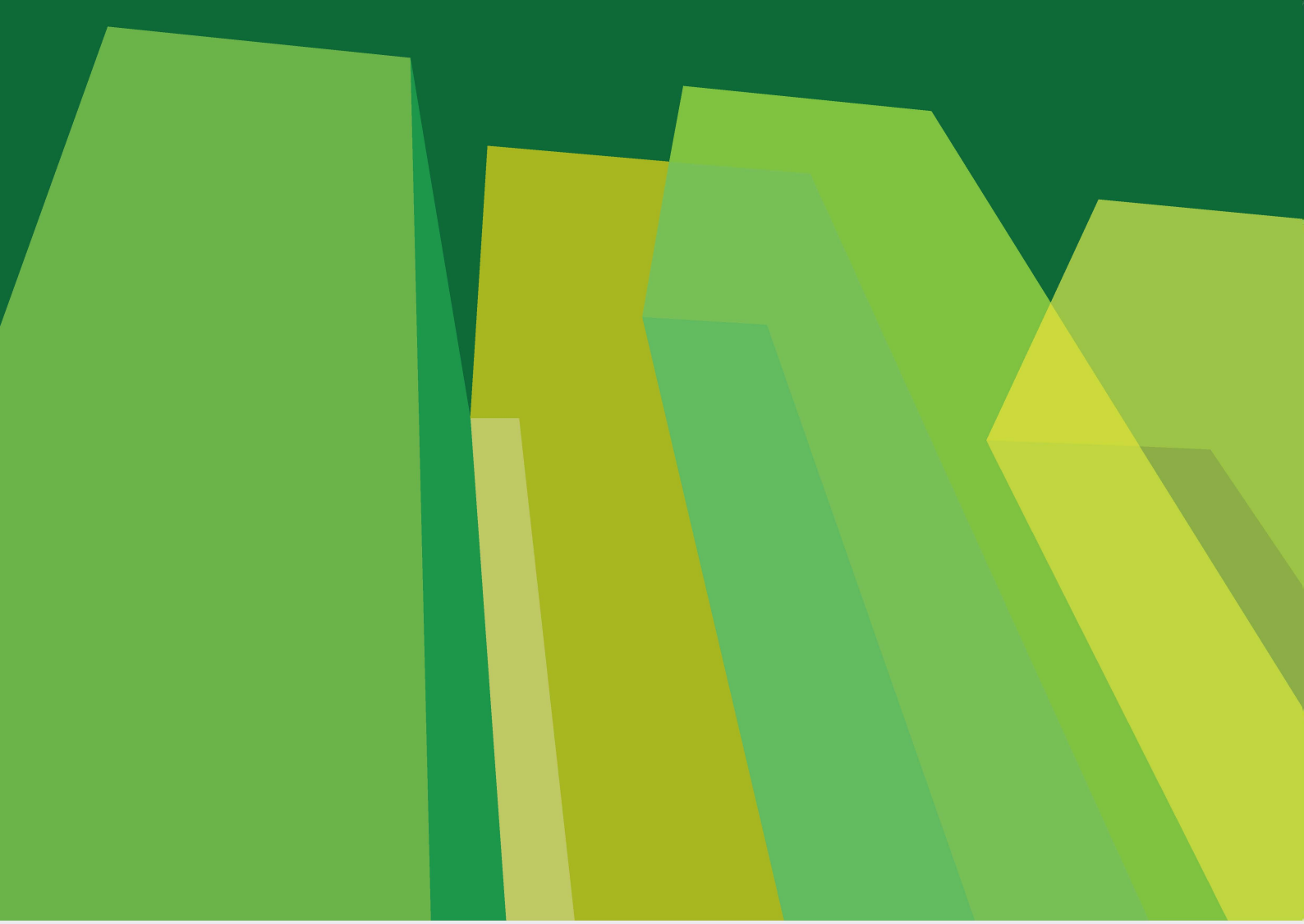
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Publications Office
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