

EN

# 2024+ Work Programme



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## FOREWORD



We have all witnessed and at times been directly affected by the series of recent crises which have adversely impacted the lives of EU citizens. The European Union and its member states have demonstrated their remarkable ability to respond swiftly and with unprecedented measures. Although substantial progress has been made, serious challenges still lie ahead. Our 2024+ work programme reflects our commitment to focusing our work on issues that directly impact the well-being of EU citizens.

The EU's response to these crises encompasses a range of policies that are supported by a substantial amount of funds available from the traditional EU budget and the recovery funds under the NextGenerationEU (NGEU) initiative. A significant increase in spending not only presents heightened budgetary risks, but also poses challenges to maintaining sound financial management and ensuring the effectiveness of public intervention.

Our 2024+ work programme has been drawn up with these challenges in mind. Our role as the European Union's independent external auditor is to check that the European Union's funds are raised and spent in accordance with the relevant regulations and rules, and that they achieve the intended results. You will find below a list of the **73 special reports and reviews** we intend to publish in 2024 and 2025. Furthermore, we will publish yearly our annual reports which represent the results of our financial and compliance audit work.

*The Union's economic competitiveness* is our first strategic area, and the subject of audit tasks such as digital transformation, artificial intelligence, and labour markets.

**Security and migration** are covered by our audit work under the strategic priority area *Resilience to threats to the Union's security, and respect for the European values of freedom, democracy and rule of law*, where we have audit tasks in areas such as aid for migrants and refugees, military mobility, and the rule of law.

Another important pillar of our audit programme is the **fight against global climate change** under the strategic priority area *Climate change, the environment, and natural resources*. We plan to publish reports covering a wide range of topics, including the development of smart energy networks, climate adaptation, and the LIFE programme.

Across all strategic areas, we plan to examine the **Recovery and Resilience Facility (RRF)**, covering topics such as control systems in member states, and the instrument's green and digital pillars. Several audits are also dedicated to another horizontal area: **combating fraud**.

While the EU budget continues to grow in scope and complexity, the ECA is dedicated to fulfilling its role in shaping the EU's financial landscape. Through our independent, objective and professional audit work, we are committed to safeguarding the financial interests of the European Union, and ensuring accountability in the use of public funds.



Tony Murphy  
President

Strategic priority and planned publication year	Task name	Product type	Objective of the task
<p><b>The Union's economic competitiveness</b></p> <p><b>2024</b></p>	Traineeships for young people in the EU	Review	To take stock of the actions financed by the European Social Fund (ESF) and the Youth Employment Initiative (YEI) to support the employment and employability of young people.
	Artificial intelligence	Special report	To assess whether the Commission was effective in creating a European ecosystem for the development of artificial intelligence.
	Hydrogen – industrial policy	Special report	To assess the effectiveness of the Commission's strategy for promoting the EU's hydrogen infrastructure for transport, and the efficiency of EU co-funding in supporting the development and timely provision of hydrogen infrastructure for transport in the member states.
	Digital payments	Special report	To investigate if the framework for digital payments and the related actions of EU bodies contribute to the security and efficiency of such payments.
	Recovery and Resilience Facility – digital transformation	Special report	To assess whether the implementation of the digital investments and reforms included in the National Recovery and Resilience Plans (NRRPs) effectively contributed to the EU's digital strategy and the digital transformation.
	Food labelling	Special report	To assess whether food labelling in the EU provides a basis for consumers to make informed decisions when purchasing their food.

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	Recognition of professional qualifications within the EU	Special report	To assess whether the EU system on recognition of professional qualifications for regulated professions effectively support the free movement of workers.
	State aid in times of crisis	Special report	To assess how the Commission adjusted state aid rules to ensure their effective application following COVID-19 and the invasion of Ukraine, and to examine how member states applied these rules.
	Geo-blocking	Special report	To assess how effective the legislative framework and actions taken by the Commission and member states were at removing barriers to cross-border e-commerce and protecting consumer rights.
	Private pensions	Special report	To examine whether EU actions were effective at ensuring the sustainability of the pensions systems by supporting private pensions, encompassing occupational pensions (pillar II) and personal pensions (pillar III).
	Recovery and Resilience Facility labour market reforms	Special report	To assess whether the design and implementation of the labour market reforms included in the Recovery and Resilience Plans address the main labour market needs.

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<b>The Union's economic competitiveness</b>  <b>2025</b>	Recovery and Resilience Facility business environment reforms	Special report	To assess whether the design and implementation of business environment reforms included in the RRP's promote business development.
	Microchip industry	Special report	To assess whether the Commission and member states were effective and on track as regards supporting a globally competitive microchip industry in the EU.
	Municipal waste management	Special report	To assess whether the instruments used by the Commission (e.g. legal, regulatory, and financial) and the actions implemented by member states were used to best effect to achieve the EU's objectives on municipal waste.
	Young people not in employment, education or training	Special report	To assess if the European Social Fund (ESF), the Youth Employment Initiative (YEI) and the Recovery and Resilience Facility (RRF) were effective at supporting the employment of young people not in employment, education or training (NEET).
	Financial instruments in Cohesion policy	Special report	To examine how member states continued to use the funding available from financial instruments after the programme period was no longer eligible.
	Suburban passenger transport around major metropolitan areas	Special report	To assess the appropriateness of the Commission's actions in support for meeting commuting transport needs around urban nodes on the TEN-T network (such as major metropolitan areas).

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	Single market for services	Special report	To assess the effectiveness of Commission enforcement and other EU actions to further strengthen the integration of the single market for services.
	Recovery and Resilience Facility – Public administration reform	Special report	To assess whether the design and implementation of the public administration reforms included in the Recovery and Resilience Plans address the main public administration needs.
	EU support for the olive oil sector	Special report	To assess whether EU financial assistance and regulatory measures have helped the olive oil sector to produce and market its products efficiently, and comply with EU marketing standards for different qualities of olive oil.
	Smart specialisation strategies	Special report	To examine whether member states use effectively smart specialisation strategies to foster innovation and industrial transition financed by the ERDF. We could also examine whether RRF and other EU or national programme measures are consistent with the strategies.
	Support for SMEs financed by the Recovery and Resilience Facility	Special report	To examine whether the National Recovery and Resilience Plans (RRPs) support SMEs effectively to overcome the crisis. The audit also aims at reviewing whether the RRF and other EU funds with similar objectives are well coordinated.

Strategic priority and planned publication year	Task name	Product type	Objective of the task
<b>Resilience to threats to the Union's security, and respect for the European values of freedom, democracy and rule of law</b>  <b>2024</b>	Rule of law in the EU	Special report	To examine whether the new rule of law (RoL) Conditionality Regulation is an effective tool to protect the EU's financial interests in the event of breaches of the rule of law in the area of Cohesion policy funds and the Recovery and Resilience Facility.
	European External Action Service	Special report	To assess whether the European External Action Service is well equipped to contribute effectively to the coherence of the Common Foreign and Security Policy (CFSP).
	Rule of Law reporting	Review	To provide an overview of the Rule of Law Review Cycle, with particular emphasis on the annual Rule of Law report.
	Facility for Refugees in Turkey	Special report	To follow up on the SR 27/2018 recommendations and to assess the results of the development strand under the first tranche of the Facility for Refugees in Turkey (FRiT).
	Addressing Root Causes of Migration in Africa	Special report	To assess whether projects implemented through the EU Emergency Trust Fund for Africa achieved their intended results while respecting basic human rights.
	Cohesion's Action for Refugees in Europe (CARE)	Special report	To examine whether member states deployed EU CARE/FAST Cohesion policy funds effectively, efficiently and economically to support refugees fleeing from Russia's invasion of Ukraine.

Strategic priority and planned publication year	Task name	Product type	Objective of the task
	Migrants' integration in the EU	Special report	To assess whether projects funded by the Asylum, Migration and Integration Fund were efficient and achieved effective integration of third-country nationals.
	Military mobility	Special report	To assess whether the Action Plan on Military Mobility, as a prerequisite for EU strategic autonomy, is on track to facilitate rapid and seamless military movements within and beyond the EU.
	Infringement procedures	Special report	To assess the European Commission's oversight of the application of EU law by member states, in particular how infringement procedures contribute to promoting and enforcing compliance with EU law.

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<b>Resilience to threats to the Union's security, and respect for the European values of freedom, democracy and rule of law</b>  <b>2025</b>	Anti-fraud strategy	Special report	To assess the effectiveness of the Commission's 2019 anti-fraud strategy (CAFS) at combating fraud affecting EU expenditure.
	EU funding to NGOs	Special report	To assess whether the Commission has developed a sound framework to ensure transparent funding of NGOs in selected internal policy areas.
	Energy supply planning and monitoring	Special report	To assess whether the Commission, in cooperation with ACER and ENTSO-E/G, put in place adequate monitoring systems to ensure that member states' planning of energy resources is effective and compliant with the EU energy security framework for gas and electricity, and whether the Commission effectively coordinated the Energy Union's objective of diversifying gas supplies and stockpiling reserves.
	Union civil protection mechanism	Special report	To assess the economy, efficiency and effectiveness of EU support for emergency and natural disaster response through the Union Civil Protection Mechanism (UCPM).

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<b>Climate change, the environment, and natural resources</b>  <b>2024</b>	CO <sub>2</sub> from cars	Special report	To assess whether the EU CO <sub>2</sub> emissions framework for new cars – composed of emissions targets/figures, flexibilities and an excess emissions premium – effectively contributes to reducing the CO <sub>2</sub> emissions of new cars.
	Security of gas supply in the Union	Special report	To examine the actions taken by the Commission and, where relevant, the member states to strengthen the EU’s gas security of supply in the long term, and to respond to the current gas crisis in the EU.
	CAP strategic plans	Special report	To assess whether the new 2023-2027 CAP Strategic Plans are sufficiently developed to meet the EU climate and environmental objectives, thereby paving the way for a greener CAP.
	Green transition (in the Recovery and Resilience Facility)	Special report	To assess whether the design and implementation of the measures included in national recovery and resilience plans match member states’ ambitions to deliver a green transition and their contribution to the relevant EU objectives.
	Seawater quality	Special report	To assess whether the Commission and member states have designed a coherent framework and whether the policies they implement help tackle sea water pollution originating from vessels in EU waters.

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	Climate adaptation	Special report	To assess whether the EU and member states framework on adaptation and funding on climate adaptation address the effects of climate change in the EU effectively.
	Organic farming	Special report	To assess EU support for organic farming in terms of its contribution to the EU's climate and environmental objectives.
	Urban pollution	Special report	To assess Commission's and the member states' actions under the EU framework to tackle air and noise pollution in the selected urban areas and to conclude upon their effectiveness.
	Smart grids and meters	Special report	To assess whether the EU is contributing effectively to the deployment of smart grids and meters, which are a key enabler for reaching the EU's 2030 and 2050 climate and energy targets.
	Forest wildfires	Special report	To assess whether the EU effectively protected forests against wildfires, by addressing prevention (including afforestation and reforestation), supporting the fight against such disasters, and ensuring sustainable restoration of damaged forests.

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<b>Climate change, the environment, and natural resources</b>  <b>2025</b>	Fighting hunger	Special report	To assess whether the Commission's actions to address food security were efficient and effective.
	LIFE programme 2014-2020	Special report	To assess whether the LIFE programme contributed to achieving the EU's environmental policy objectives effectively.
	Recovery and Resilience Facility – RePowerEU	Special report	To assess the approval process for the REPowerEU chapters included in updated national recovery and resilience plans, from the member states' submission of their draft chapters to the Commission's checks and scrutiny until final approval by the Council.
	Greener fuel availability in ports	Special report	To assess whether the Commission's actions (policy/legislation and funding) and the member states' use of EU funds for port infrastructure were appropriate for enhancing the greening of ports.

Strategic priority and planned publication year	Task name	Product type	Objective of the task
<b>The fiscal policies and public finances of the Union</b>  <b>2024</b>	Recovering EU funds	Special report	To assess the Commission's systems to ensure that the EU recovers irregularly spent funds in an effective and timely manner.
	Recovery and Resilience Facility – absorption	Special report	An early assessment of the extent to which the Recovery and Resilience Facility design is appropriate and its implementation on track to facilitate the timely absorption of the funds destined to contribute effectively to member states addressing the economic and social consequences of COVID-19.
	Member states Recovery and Resilience Facility control systems	Special report	To assess whether member states' proposed control systems for managing funds received from the Recovery and Resilience Facility are well designed to protect the EU's financial interests.
	Double funding	Special report	To assess whether the Commission and member states put in place robust management and control systems to avoid double funding of expenditure financed from the Recovery and Resilience Facility and Cohesion policy programmes.
	Harmful tax competition in the EU	Special report	To assess the design, implementation and effectiveness of the policy and regulatory measures taken by the Commission in order to fight tax fraud, evasion and avoidance in the EU.

Strategic priority and planned publication year	Task name	Product type	Objective of the task
	The new own resource based on non-recycled plastic packaging waste	Special report	To assess whether the Commission set up an appropriate framework for managing the new own resource based on non-recycled plastic packaging waste, and for collecting and verifying member states' contributions.
	VAT fraud	Special report	To assess whether the EU effectively protects its financial interests when traders use VAT-related special import procedures.
	European Fund for Strategic Investments	Special report	To assess the overall performance of the EFSI at mobilising additional investment and private capital to address market failures and suboptimal investment situations and so boost economic growth.

Strategic priority and planned publication year	Task name	Product type	Objective of the task
<b>The fiscal policies and public finances of the Union</b>  <b>2025</b>	Recovery and Resilience Facility – review	Review	To take stock of the ECA’s audit work on the Recovery and Resilience Facility, and to flag risks, challenges and opportunities which could contribute to assessing such an instrument.
	Budget flexibility in times of crisis	Special report	To examine the flexibility mechanisms of the EU budget, and assess whether the Commission has appropriately used them to manage the EU budget in the current multiannual financial framework (MFF) when facing multiple crises.
	Financial corrections in Cohesion policy funds	Special report	To assess the functioning of the multi-annual system of financial corrections in Cohesion as implemented by member states and the Commission. We will examine the process by which the impact of irregularities identified in payments from the EU budget are corrected.
	Recovery and Resilience Facility – member states’ control systems	Special report	To assess whether member states’ control systems for managing funds received from the Recovery and Resilience Facility (RRF) effectively prevent, detect and, where appropriate, correct fraud, corruption and conflicts of interest.
	Sanctions against Russia	Special report	To assess whether the Commission and member states’ procedures effectively support the implementation of the financial and trade sanctions introduced following Russia’s invasion of Ukraine.

Strategic priority and planned publication year	Task name	Product type	Objective of the task
<b>Other 2024</b>	Lobbying lawmakers	Special report	To assess whether the EU Transparency Register is an effective tool for ensuring the transparency of lobbying activities in EU policy and decision-making.
	Regularity of Cohesion spending during the 2014-2020 period	Review	To present an overview of our audit findings on the regularity of EU spending in Cohesion policy over the 2014-2020 period.
	Road safety	Special report	To assess the EU's actions to reach its objective of reducing road deaths to almost zero by 2050 ("Vision Zero").
	COVID & EU agencies	Special report	To assess the actions taken by the EMA and the ECDC related to COVID-19, including the early preparations for the potential outbreak of an unknown pandemic, and the relevant activities of the Commission.
	Health systems in partner countries	Special report	To assess the efficiency and effectiveness of EU support for health systems in developing countries, including the Commission's financial and governance contribution to global health-related initiatives.
	Digitalisation of healthcare	Special report	To examine the effectiveness of the initiatives that the EU – in its supporting role – and member states have put in place to facilitate the digitalisation of national healthcare systems.

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	2023 AMPR	Review	<p>To examine and report on the following aspects of Volume I of the Commission's 2023 AMPR:</p> <ul style="list-style-type: none"> <li>(i) the accuracy of quantified performance assertions; and</li> <li>(ii) the consistency with ECA reports of key performance-related statements by the Commission.</li> </ul>
	EU civil service	Special report	<p>To assess whether the EU civil service has an adequate framework to manage human resources efficiently and face challenges such as the persistence of a crisis environment, inflationary pressure or possible enlargements.</p>

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<b>Other 2025</b>	Pharma strategy	Review	To present the state of play of EU action to secure the supply of pharmaceutical products in the EU as set out in the 2020 Pharmaceutical Strategy for Europe.
	Remote management	Special report	To assess whether DG ECHO's delivery of humanitarian aid through "remote management" is well justified, effective and efficient.
	Aid for Trade	Special report	To assess whether the Commission's approach and interventions through EU Aid for Trade targeting Least Developed Countries were effective.

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situation at 16 October 2023

We are the EU's external auditor. The ECA comprises one Member from each member state, supported by around 950 staff of all EU nationalities. We are based in Luxembourg, and started work in 1977.

Our **values** are independence, integrity, objectivity, transparency and professionalism.

Our **mission**: Through our independent, professional and impactful audit work, we assess the economy, effectiveness, efficiency, legality and regularity of EU action. This helps to improve the EU's

accountability, transparency and financial management, and thus enhances citizens' trust in the EU. We endeavour to respond effectively to current and future challenges facing the EU in a rapidly changing environment.

Our **vision**: We aim to be at the forefront of the public audit profession, and to contribute to a more resilient and sustainable European Union that upholds the democratic values on which it is based.

Our audit reports, reviews and opinions are an essential element of the EU accountability chain. They are used to hold to account those responsible for implementing EU policies and programmes: the Commission, other EU institutions and bodies, and national administrations.

Lastly, through our work, we aim to help the EU's citizens to understand more clearly how the EU and its member states are meeting current and future challenges.

## OUR OUTPUT

We produce:

- Annual reports on the EU budget, the Recovery and Resilience Facility and the European Development Funds, including a statement of assurance;
- specific annual reports setting out our financial audit opinions on each of the EU's agencies and bodies;
- special reports on selected audit topics, published throughout the year, mainly as a result of performance audits;
- reviews: descriptive and informative analyses of areas of EU policy or management;
- opinions, which are used by the European Parliament and the European Council when approving EU laws and other decisions.

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