

EN

2026+ Work Programme



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FOREWORD



As we look ahead to 2026, several key challenges currently stand before the EU. Amid geopolitical tensions and economic uncertainties, our global competitiveness is declining, risking our influence. At the same time, the EU looks to protect its citizens by strengthening defence and continues to pursue environmental targets for sustainable growth and climate action.

This year the publication of our 2026 Work Programme coincides with the publication of the new ECA 2026-2030 Strategy, which calls for us to **“Target our audits where we add most value”**. We will therefore focus our work on what we consider to be strategic areas.

Although the **four strategic areas** in the most part remain unchanged, they have been expanded to better tackle the current geopolitical tensions and economic challenges confronting the EU. They take account of existing commitments regarding the use of EU funds, the Union’s priorities, and emerging trends and challenges.

With nearly five decades as the Union’s external auditor, the ECA remains committed to upholding democratic accountability and ensuring sound financial oversight. Enclosed you will find a list of the **73 special reports and reviews** scheduled for publication in 2026 and 2027. Furthermore, we will publish yearly our annual reports which represent the results of our financial and compliance audit work.

In our first strategic focus area, *The Union’s economic competitiveness and resilience*, now bolstered to include an emphasis on trade and strategic autonomy, we will undertake key audits on critical topics such as EU support for worker upskilling and reskilling, and the competitiveness of the European wind industry. We will also assess European trade defence instruments and investments in AI and High-Performance Computing.

Recent years have revealed how fragile peace can be, making the protection of citizens a key priority for the Union. In the areas of *Security and defence*, we will review the Act Support of Ammunition Production (ASAP) and publish a review analysing EU defence policy. This focus area also includes key components such as **enlargement and migration**. We will examine increased support for Ukraine, efforts to protect external borders, and evaluate the EU's systems related to returns, readmission agreements, and reintegration.

Failure to achieve environmental goals worsens ecosystems and economic stability. The EU needs to adapt and build resilience against a changing climate. A strategic focus area of our work programme continues to be *The Union's transition to becoming climate-change resilient and environmentally sustainable*. Here we will focus on areas such as the Innovation Fund for green transition, achieving the EU Solar Strategy targets, and Decarbonisation of EU industry.

As the intended lifecycle of the **Recovery and Resilience Facility (RRF)** draws to a close, it will continue to feature in our work programme under the focus area of *Safeguarding the Union's public finances*. RRF audits will cover the transparency and traceability of funds, as well as revisions of recovery and resilience plans. Beyond the RRF, this focus area will also include audits related to Member states' IT systems for managing customs duties and Arachne, the Commission's data mining tool.

In conclusion, while this work programme tackles the challenges facing the EU and its citizens, the ongoing negotiations for **the next Multiannual Financial Framework (MFF)** offer an opportunity for legislators to create an ambitious, long-term budget that fosters a thriving society and economy in the coming decade. We will closely monitor this process and support the legislators through a **series of opinions on the legislative proposals**. Central to this legislative process must lie accountability and transparency, fundamental for building citizens' trust. Our mission remains constant: reinforcing trust through audit.



Tony Murphy
President

Strategic priority and planned publication year	Task name	Product type	Objective of the task
The Union's economic competitiveness and resilience, including innovation, digital transition, trade and strategic autonomy 2026	Producer organisations in the fruit and vegetables sector	Special report	To assess whether the EU support to fruit and vegetables producer organisations improve the competitiveness of their members.
	Common Agricultural Policy (CAP) support for outermost regions (POSEI)	Special report	To assess whether the POSEI effectively addresses the specific needs and constraints of the EU's outermost regions in the agricultural sector.
	Labour market support for young people under cohesion policy	Special report	To assess how EU policies and dedicated funding (ESF/YEI, REACT-EU and ESF+) have contributed to member states' efforts to sustainably integrate young people into the labour market.
	EU support for increasing sustainable commuter mobility around large metropolitan areas	Special report	To assess EU actions to support sustainable transport for commuters in large metropolitan areas.
	Horizon 2020	Special report	To assess whether Horizon 2020 achieved its objectives, and the Commission properly evaluated its performance.
	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.

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The Union's economic competitiveness and resilience, including innovation, digital transition, trade and strategic autonomy 2027	Horizon Europe's governance	Special report	To assess the governance structure of Horizon Europe, including the roles and responsibilities of key stakeholders and the decision-making processes within Horizon Europe to identify any bottlenecks or inefficiencies.
	European Semester	Special report	To assess the extent to which the Country Specific Recommendations (CSR) are clear and specific enough to provide a robust basis for targeting EU funds towards the structural challenges faced in the member states.
	EU's Carbon Border Adjustment Mechanism (CBAM)	Special report	To assess whether CBAM is designed to prevent carbon leakage and ensure a level playing field, in relation to carbon pricing and its effects, for the carbon-intensive industries within the EU.
	Wind energy generation	Special report	To assess whether EU actions to accelerate the deployment of wind energy and strengthen the competitiveness of the European wind industry are effective.
	Generational renewal in agriculture	Special report	To assess whether Common Agricultural Policy support has been effective in promoting generational renewal.
	Upskilling and reskilling of workers	Special report	To assess EU support for upskilling and reskilling of workers towards a green, digital and resilient economy.
	EU support for recovery after natural disasters	Special report	To examine whether the Commission's and beneficiary states' use of the EUSF provided fast and adequate relief to the affected populations, and whether it was complemented by other EU funds for "build back better" measures.
	Regulatory burden on EU businesses	Special report	To review the regulatory burden imposed on EU businesses and how far they are in proportion with the intended policy objectives; and whether the actions brought forward by the Commission are effective in reducing regulatory burden.

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	European Innovation Council (EIC)	Special report	To assess the effectiveness of the EIC Fund, including the roles of its key stakeholders and the decision-making processes.
	European space policy	Special report	To assess whether the EU has effectively contributed to supporting the development of a competitive space sector in Europe.
	AI and High-Performance Computing	Special report	To analyse whether the EU-funded investments and initiatives done in the area of super computing, quantum computing, data centers and other supporting technologies are effectively supporting the growth of the European AI industry.
	European trade defence	Special report	To assess whether the Commission and the member states apply and enforce trade defence instruments effectively to counter unfair trade practices.
	Leverage of joint undertakings	Special report	To assess whether the EU financing of Joint Undertakings (JUs)' work programmes is effectively leveraged by contributions from private partners, participating states and international organisations and whether this form of co-financing is implemented efficiently.
	EIT and its Knowledge and Innovation Communities	Special report	To examine whether the European Institute of Innovation and Technology (EIT) and its Knowledge and Innovation Communities (KIC) have boosted research and innovation.

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The Union's security, defence, democratic values and external action, including enlargement and migration 2026	Resilience of critical infrastructure	Special report	To assess the contribution of EU actions to ensuring the resilience of critical infrastructure in the EU.
	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).
	Instrument for Nuclear Safety Cooperation	Special report	To assess if the European Instrument for International Nuclear Safety Cooperation promoted effective nuclear safety standards in third countries, in close cooperation with the UN International Atomic Energy Agency (IAEA).
	Significant and large-scale cybersecurity incidents	Special report	To assess whether the Commission, since its initial 2017 blueprint, has established clear and effective arrangements for a coordinated EU response in case of large-scale cybersecurity incidents and crises.
	Education in least developed countries	Special report	To assess whether the EU has delivered support for education in a specific group of countries, the least developed countries (LDCs), in an efficient, effective, and sustainable way.
	International organisations	Special report	To assess whether the Commission's pillar assessment methodology has been effective in tackling significant financial risks in the implementation of the EU's development aid through international organisations.
	EU Defence policy in the spotlight	Review	To provide an overall analysis of the instruments used within or outside of the EU budget to finance defence with specific focus on legal, institutional, and financial framework in the area of defence.
	Anti-fraud strategy	Special report	To assess the effectiveness of the Commission's 2019 anti-fraud strategy (CAFS) at combatting fraud affecting EU expenditure.

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The Union's security, defence, democratic values and external action, including enlargement and migration 2027	EU support to Moldova and Georgia	Special report	To assess whether the EU support has been efficient and effective in Moldova and Georgia in their accession path and at verifying if the conditionality mechanism envisaged in the Neighbourhood, Development and International Cooperation Instrument (NDICI) Regulation was effective.
	Returns, readmission agreements and reintegration	Special report	To assess whether the EU-supported system for returning irregular migrants from the EU is efficient and effective and whether its assistance to readmission in third countries is sustainable.
	Increased EU support for Ukraine	Special report	To assess whether the new instruments supporting Ukraine – Macro Financial Assistance+ (MFA+) and the Ukraine Facility – are well-designed, efficiently coordinated with other forms of EU support and underpinned by appropriate accountability arrangements.
	Protecting external borders	Special report	To assess the effectiveness of equipment supplies and infrastructures co-funded by the EU to support the protection and surveillance of the external borders of the Schengen area against irregular migration.
	Access to sustainable energy in developing countries	Special report	To assess whether EU support for access to sustainable energy in developing countries has been efficient and effective.
	Act in Support of Ammunition Production (ASAP)	Special report	To assess whether the Act in Support of Ammunition Production (ASAP) has been effective in expanding manufacturing capacities and reducing production lead time to ensure the timely supply of ammunition and missiles to Ukraine and help member states refill their stocks.
	Forgotten crises	Special report	To assess whether the Commission effectively programmes, funds, and implements humanitarian actions addressing forgotten crises to meet the beneficiaries needs.

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The Union's transition to becoming climate-change resilient and economically, socially and environmentally sustainable 2026	LIFE programme 2014-2020	Special report	To assess whether LIFE strategic projects are an effective instrument to contribute to achieving EU green goals.
	RRF-funded investments in energy efficiency	Special report	To assess the contribution of the RRF measures for residential buildings towards the 2030 EU energy targets on increasing energy efficiency.
	Knowledge transfer and innovation in the EU agriculture	Special report	To assess whether the agricultural European Innovation Partnership (EIP-AGRI) in the CAP made an effective contribution to innovation in EU agriculture.
	Critical raw materials for the energy transition	Special report	To assess whether EU level actions ensure a long-term secure supply of critical raw materials for the energy transition in the EU.
	Innovation Fund for green transition	Special report	To assess whether the Innovation Fund provides an adequate platform to promote innovative demonstration projects which contribute effectively to the EU decarbonization objectives.
	Renewable energy communities	Special report	To assess whether the Commission and member states properly engage energy communities to achieve their objectives.
	EU protected marine areas	Special report	To assess whether the network of Marine Protected Areas achieves the protection of the EU marine environment in line with international, EU and national frameworks.
	Western Balkans Investment Framework (WBIF)	Special report	To assess the efficiency and effectiveness of EU support for the Western Balkan countries in the areas of sustainable transport and clean energy, with a focus on flagship projects.
	RRF Repower EU	Special report	To assess whether, through the EU governance for the green transition and the RRF, the EU is contributing effectively to ending the dependence on Russian fossil fuels and fast forwarding the clean transition.

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The Union's transition to becoming climate-change resilient and economically, socially and environmentally sustainable 2027	EU approach to "forever chemicals" (PFAS)	Special report	To assess whether the EU frameworks applicable to per- and polyfluoroalkyl substances (PFAS, forever chemicals) contribute to the safe and competitive management of these substances in the EU.
	Peatlands and wetlands	Special report	To assess whether the EU support for protection and restoration of peatlands and wetlands is effective.
	EU support for coastal protection	Special report	To assess whether the EU policies and funding for coastal protection contribute to adapting coastal areas to climate change effectively, taking into account current effects of climate and predicted future impacts.
	Achieving the EU Solar Strategy targets	Special report	To assess the effectiveness of EU support to solar energy in view of the achievement of EU Solar Strategy targets.
	Cross border electricity interconnectors	Special report	To assess whether the European Commission, the European Climate, Infrastructure and Environment Executive Agency (CINEA), and member states have used EU funds for cross border electricity interconnectors effectively to reach the EU interconnection targets.
	RRF measures in sustainable mobility	Special report	To assess whether the RRF-funded transport investments promote low-carbon mobility effectively, accelerate the use of low carbon technologies, and reduce emissions in the transport sector, whilst contributing to EU 2030 targets.
	Just Transition Fund (JTF)	Special report	To assess whether the JTF is effective in supporting the economic diversification and reconversion of EU territories expected to be most negatively affected by the energy transition.
	Cross-border rail for passengers	Special report	To assess whether the Commission took appropriate action to support cross-border passenger rail transport and the achievements of the EU-funded projects.

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	Decarbonisation of EU industry	Special report	To assess the effectiveness of EU support provided for the decarbonisation of EU industry.
	Renovation wave	Special report	To assess whether the EU funds are effectively supporting the EU's renovation wave in tackling energy poverty and worst-performing buildings, including the affordable housing initiative.
	Affordability for a fair energy transition	Special report	To assess whether the Commission and member states have put effective actions in place to ensure affordable energy for citizens in the context of the transition to net zero through structural measures and in response to crises.
	Small-scale fisheries	Special report	To assess the design and implementation of EU support to small-scale fisheries, notably in relation to its effects on competitiveness and socio-economic factors.

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Safeguarding and sustaining the Union's public finances, including robust economic, financial and fiscal governance 2026	Absorption of EU cohesion funds	Special report	To assess whether the Commission and member states are managing well the challenges of absorbing cohesion policy funds.
	Restrictive measures on trade	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.
	RRF - public administration	Special report	To assess whether the implementation of public administration reforms included in the Recovery and Resilience Plans (RRP) addresses the main needs identified in the European Semester, and where appropriate by other relevant sources.
	RRF - transparency and traceability	Special report	To assess whether the Commission has ensured transparency and traceability of RRF funding and whether member states have put in place a well-designed system allowing estimating and tracing the actual costs of measures.
	The European Central Bank's (ECB) supervisory tools	Special report	To assess whether the ECB has used efficiently its bank supervisory tools to enforce prudential requirements. For this purpose, the audit team will assess whether the ECB's strategies, policies, and procedures are adequate and whether the ECB has applied the tools consistently.
	Illegal traffic in tobacco	Special report	To assess the effectiveness of the Commission and the member states in combatting illegal traffic in tobacco in the EU.
	Lessons for the next EU budget: 2028-2034 MFF	Review	To provide an overall summary of the Commission's proposal for the MFF 2028-2034 and to follow up the opportunities identified by the ECA Review 03/2025 "Opportunities for the post 2027 MFF" also in relation to the upcoming ECA set of opinions on this proposal.
	Member states' RRF control systems - fraud	Special report	To assess whether member states' control systems for managing funds received from the RRF effectively prevent, detect and, where appropriate, correct fraud.

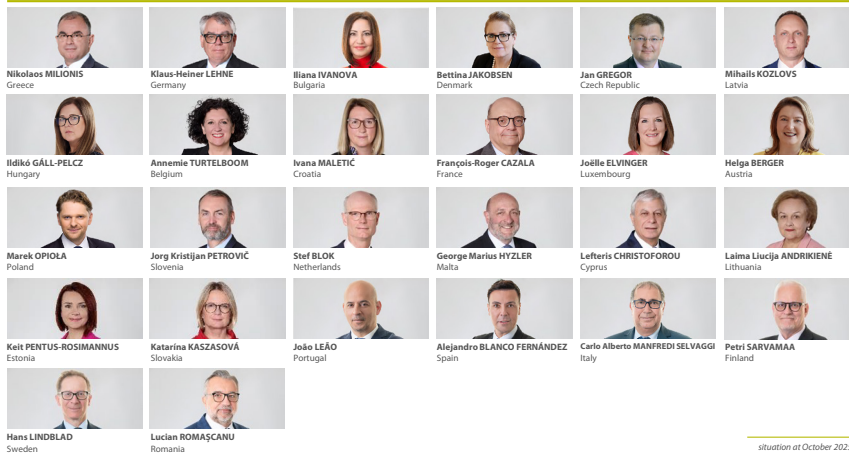
Strategic priority and planned publication year	Task name	Product type	Objective of the task
Safeguarding and sustaining the Union's public finances, including robust economic, financial and fiscal governance 2027	Arachne	Special report	To assess whether Arachne has been conceived, developed and implemented by the Commission in a way that is likely to ensure complete, accurate and useful information, and for those member states that use the data, whether they do so effectively.
	RRF - revision of recovery and resilience plans	Special report	To assess in what manner the Commission and member states ensured that the amendments to the RRFs are in line with the underlying requirements and whether they facilitated the implementation of the RRF.
	EU budget decommitments	Special report	To assess whether the Commission is managing the decommitted amounts appropriately, including the proper re-allocation of decommitted amounts made available again.
	Member states' IT systems for managing customs duties	Special report	To assess whether the member states' IT systems for managing customs duties are sound, and whether the Commission verifies their compliance with legal requirements and data reliability.
	EU added value	Special report	To examine whether the Commission measures EU added value (EAV) consistently, reliably and using relevant criteria, and will assess the relevant quality control procedures.
	Buildings management at selected EU Institutions	Special report	To assess the effectiveness of selected EU Institutions' building use management.

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Other 2026	Europe's Beating Cancer Plan	Special report	To assess whether the Europe's Beating Cancer Plan is an effective EU level response in the fight against cancer.
	EU advisory bodies	Special report	To assess whether the management and quality processes of the Committee of the Regions (CoR) and the European Economic and Social Committee (EESC) enable them to deliver quality and timely opinions.
	Next Generation EU (NGEU) green bonds	Special report	To assess the reliability of reporting on the sustainability of the RRF projects funded by the NGEU green bonds.

ABOUT US



Tony MURPHY
Ireland



situation at October 2025

We are the EU's external auditor. The ECA comprises one Member from each member state, supported by around 990 staff of all EU nationalities. We are based in Luxembourg and started work in 1977.

Our **values** are independence, objectivity, ethical behaviour, transparency and professionalism.

Our **mission**: We perform independent, high-quality and impactful audits to improve the governance, accountability, transparency and sound financial management of EU action, thereby enhancing citizens' trust and contributing effectively to the response to current and future challenges facing the EU.

Our **vision**: We enhance trust in the Union by contributing to improved governance and resilience.

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 want 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; and
- opinions, which are used by the European Parliament and the European Council when approving EU laws and other decisions.

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