



## INDICATIVE TIMETABLE OF PUBLICATION OF REPORTS FROM OCTOBER 2023 TO SEPTEMBER 2024

Type of Product	Name of the report/ audit task	Publication date	Reporting ECA Member	Audited funds / areas / institutions	Countries covered	Objective of the audit task
Annual Report	Annual reports concerning the financial year 2022	5 October 2023	Jan Gregor	General budget of the EU		To provide the Statement of Assurance concerning the reliability of the accounts and the legality and regularity of the underlying transactions.
Opinion	Ukraine Facility	5 October 2023	Viorel Ștefan			To provide an opinion on the proposal for a Regulation of the European Parliament and of the Council on establishing the Ukraine Facility, reference: COM (2023) 338.
Opinion	Cyber Solidarity Act	5 October 2023	Hannu Takkula			To provide an opinion on the proposal for a Regulation of the European Parliament and of the Council laying down measures to strengthen solidarity and capacities in the Union to detect, prepare for and respond to cybersecurity threats and incidents.
Opinion	MAR of the new proposed own resources	10 October 2023 (tbc)	Jan Gregor			To provide an opinion on the methods and procedure for making available the own resources based on the Emissions Trading System, the Carbon Border Adjustment Mechanism, reallocated profits and the statistical own resource based on company profits.
Special Report	Equality for people with disabilities	12 October 2023	Stef Blok	DG EMPL European Social Fund (ESF), European Social Fund Plus (ESF+)	ES - Spain, NL - Netherlands, RO - Romania, SE - Sweden	To examine whether EU Disability Strategy and EU funding have contributed to addressing the needs of people with disabilities.
Special Report	RRF performance	24 October 2023	Ivana Maletić	DG Ecfm, DG Recover		To assess whether the Recovery and Resilience Facility monitoring framework is appropriate to measure performance.
Specific Annual Report	Agencies 2022	26 October 2023	François-Roger Cazala	Agencies		To provide the basis for the Court's Statements of Assurance on the reliability of the agencies' accounts and on the legality and regularity of the transactions underlying these accounts.
Special Report	Smart cities	30 October 2023	Ildikó Gáll-Pelcz	Cinea, DG RTD, DG ENER, DG Connect, DG Move		To assess whether the lighthouse projects effectively contributed to making EU cities smarter.
Review	Review on economic governance	7 November 2023	François-Roger Cazala	DG ECFIN; SecGen of the EC		To provide a horizontal view of the current EU economic governance framework, highlight the weaknesses identified in past ECA audits, identify main risks, challenges and opportunities and contribute to a more robust EU economic governance for the future.
Specific Annual Report	Joint Undertakings 2022	14 November 2023	Ildikó Gáll-Pelcz	Joint undertakings		To provide the basis for the Court's Statements of Assurance on the reliability of the JUs' accounts and on the legality and regularity of the transactions underlying these accounts.
Special Report	Aquaculture	15 November 2023	Nikolaos Milionis	DG MARE, DG ENV, DG JRC; European Maritime, Fisheries and Aquaculture Fund (EMFAF) European Maritime and Fisheries Fund (EMFF)	EL - Greece, ES - Spain, FR - France, IT - Italy, PL - Poland, RO - Romania	To assess whether the Commission and the member states promoted the sustainable development of EU aquaculture effectively.
Specific Annual Report	SRM Contingent liabilities	30 November 2023	François-Roger Cazala	SRB, Commission, Council		To report on the Contingent liabilities pursuant Article 92(4) of Regulation (EU) No 806/2014 for the financial year 2022 for the SRB, the Commission and the Council.



Type of Product	Name of the report/ audit task	Publication date	Reporting ECA Member	Audited funds / areas / institutions	Countries covered	Objective of the audit task
Specific Annual Report	European Schools 2022	November 2023	Ladislav Balko	European Schools		To provide a report pursuant to the Financial Regulation of the European Schools on the Schools' consolidated annual accounts for the 2022 financial year.
Special Report	Foreign Direct Investment (FDI)	November 2023	Mihails Kozlovs	DG Trade		To provide a first detailed insight on how effectively the EU FDI Screening Regulation is being implemented for addressing security and public order risks.
Review	Review of Annual Management and Performance Report (AMPR)	November 2023	Jorg Kristijan Petrovič	Volume I of the Commission's 2022 AMPR report		To check the accuracy and consistency with ECA reports of key performance related assertions made by the Commission in Volume I of the AMPR.
Special Report	Public procurement in the EU	December 2023	Helga Berger	DG GROW; Publications Office	DK - Denmark, EL - Greece, HR - Croatia, HU - Hungary, LU - Luxembourg, PL - Poland	To assess whether the Commission and the Member States have effectively identified and addressed obstacles to transparent and competitive PP in the internal market.
Special Report	Biofuels	December 2023	Nikolaos Milionis	DG ENER, AGRI, REGIO, CLIMA, ENV, JRC, MOVE, RTD, EUROSTAT; various EU funds	DE - Germany, FI - Finland, FR - France, RO - Romania	To assess the EU and Member States financial support and legal and administrative arrangements that target the increased use on biofuels in line with the climate and energy objectives.
Special Report	EEAS	Quarter 1, 2024	Marek Opiola	EEAS (European External Action Service)		To assess whether the European External Action Service is well equipped to contribute effectively to the coherence of the Common Foreign and Security Policy (CFSP).
Special Report	CO2 from cars	Quarter 1, 2024	Pietro Russo	DG CLIMA, DG GROW, DG JRC and EEA	DE - Germany, IT - Italy, NL - Netherlands	To assess whether the EU CO2 emissions framework for new cars - composed of emissions targets/figures, flexibilities and an excess emissions premium - effectively contributes to reducing the CO2 emissions of new cars.
Special Report	Lobbying lawmakers	Quarter 1, 2024	Jorg Kristijan Petrovič	European Commission, European Parliament and Council		To assess whether the EU Transparency Register is an effective tool for ensuring transparency of lobbying activities in the EU policy and decision-making.
Special Report	Rule of law in the EU	Quarter 1, 2024	Annemie Turtelboom	European Regional Development Fund (ERDF), European Social Fund (ESF), Recovery and Resilience Facility (RRF)		To examine whether the new rule of law (RoL) Conditionality Regulation is an effective tool to protect the EU's financial interests in the event of breaches of the rule of law in the area of Cohesion policy funds and the RRF.
Review	Regularity of Cohesion spending during the 2014-2020 period	Quarter 1, 2024	Helga Berger	DG REGIO; DG EMPL Cohesion Fund (CF)		To present an overview of our audit findings on the regularity of EU spending in Cohesion policy over the 2014-2020 period.
Special Report	Road safety	Quarter 1, 2024	Eva Lindström	DG MOVE, DG GROW, DG RTD, DG JUST, DG REGIO, DG ESTAT, CINEA Cohesion Fund (CF), Connecting Europe Facility (CEF), European Regional Development Fund (ERDF), Horizon 2020	ES - Spain, LT - Lithuania, RO - Romania, SK - Slovakia	To assess whether the EU road safety framework is fit to achieve the 2030 and 2050 objectives.
Review	Traineeships for young people in the EU	Quarter 1, 2024	Eva Lindström	Employment and social innovation (EaSI), Erasmus, Erasmus +, European Social Fund (ESF), European Social Fund Plus (ESF+)	FR - France, IE - Ireland	To assess whether the European Social Fund (ESF) and the Youth Employment Initiative (YEI) were effective in supporting the employment and employability of young people.
Review	Rule of law reporting	Quarter 1, 2024	Laima Liucija Andrikiene			To provide an overview of the Rule of Law Review Cycle, with particular emphasis on the annual Rule of Law report.



Type of Product	Name of the report/ audit task	Publication date	Reporting ECA Member	Audited funds / areas / institutions	Countries covered	Objective of the audit task
Special Report	Artificial intelligence	Quarter 1, 2024	Mihails Kozlovs	DG Connect, DG R&I		To assess whether the Commission was effective in creating a European ecosystem for the development of artificial intelligence.
Special Report	Recovering EU funds	Quarter 1, 2024	Jorg Kristijan Petrovič	European Commission (DG BUDG, DG AGRI, DG CNCT, DG EMPL, DG INTPA, DG NEAR, DG REGIO and DG RTD)		To assess the Commission's systems to ensure that the EU recovers irregularly spent funds in an effective and timely manner.
Special Report	COVID & EU agencies	Quarter 1, 2024	Pietro Russo	DG SANTE, DG HERA, EMA and ECDC		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.
Special Report	RRF absorption	Quarter 1, 2024	Ivana Maletić	DG ECFIN; Recover		To provide an early assessment of the extent to which the RRF design is appropriate and its implementation on track to facilitate the timely absorption of the funds destined to contribute effectively to MSs addressing the economic and social consequences of COVID-19.
Special Report	Hydrogen - industrial policy	Quarter 2, 2024	Stef Blok	DG GROW; DG CLIMA; DG MOVE; DG ENER; DG REGIO, DG COMP, Task force (DG ECFIN)	DE - Germany, ES - Spain, NL - Netherlands, PL - Poland	To assess the design of targets/strategic ambitions for hydrogen and progress in the EU in order to achieve EU's industrial policy objectives regarding hydrogen by 2030. As far as MS are concerned, they will be auditee for work related to EU funding.
Special Report	Facility for Refugees in Turkey	Quarter 2, 2024	Bettina Jakobsen	EU Facility for Refugees in Turkey (FRIT), DG NEAR, ECHO	TR - Turkey	To follow up on the recommendations made in SR 27/2018 and assess the results of the development strand under the first tranche of the Facility for Refugees in Turkey.
Special Report	CAP strategic plans	Quarter 2, 2024	Nikolaos Milionis	DG AGRI	ES - Spain, FR - France, IE - Ireland, PL - Poland	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.
Special Report	Health systems in partner countries	Quarter 2, 2024	Baudilio Tomé Muguruza	DG INTPA	BI - Burundi, CD - Democratic Republic of the Congo, ZW - Zimbabwe	To assess the efficiency and effectiveness of EU support for health systems in developing countries, including the Commission's financial and governance contribution to health-related global initiatives.
Special Report	Security of energy supply in the Union	Quarter 2, 2024	Pietro Russo	DG ENER, DG CLIMA, ACER, CINEA and ENTSG	DE - Germany, IT - Italy, PL - Poland	To examine the actions taken by the Commission and, where relevant, the member states to strengthen the EU's gas security of supply in the long term and to respond to the current gas crisis in the EU.
Special Report	MS RRF control systems	Quarter 2, 2024	Jorg Kristijan Petrovič			To assess whether Member States' control systems for managing funds received from the Recovery and Resilience Facility (RRF) are well designed to protect the EU's financial interests.
Special Report	EUTF for Africa	Quarter 2, 2024	Hannu Takkula	European Union Emergency Trust Fund for Africa, DG INTPA and DG NEAR	ET - Ethiopia, GM - Gambia, LY - Libya, MR - Mauritania, TN - Tunisia	To assess whether projects implemented through the EU Trust Fund for Africa have achieved their intended results while respecting basic human rights.
Special Report	Climate adaptation	Quarter 3, 2024	Klaus-Heiner Lehne	DG CLIMA, DG AGRI, DG REGIO, EEA, CINEA; EFRD, CF, EAGF and EAFRD, LIFE	AT - Austria, EE - Estonia, FR - France, PL - Poland	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.
Special Report	Organic farming	Quarter 3, 2024	Keit Pentus-Rosimannus	DG AGRI	AT - Austria, IT - Italy, PL - Poland, RO - Romania	To assess EU support for organic farming in terms of its contribution to the EU's climate and environmental objectives.



Type of Product	Name of the report/ audit task	Publication date	Reporting ECA Member	Audited funds / areas / institutions	Countries covered	Objective of the audit task
Special Report	Double funding	Quarter 3, 2024	Annemie Turtelboom	Recovery and Resilience Facility, Cohesion policy funds (ERDF, CF, ESF), Connecting Europe Facility	AT - Austria, BE - Belgium, CZ - Czech Republic, FR - France, IT - Italy, MT - Malta, PT - Portugal, RO - Romania, SK - Slovakia	To assess whether the COM and MS have put in place robust management and control systems to avoid double-funding of expenditure financed from the RRF and the cohesion policy programmes / the Connecting Europe Facility.
Special Report	Harmful tax competition	Quarter 3, 2024	Ildikó Gáll-Pelcz			To provide a comprehensive insight into the design and implementation of the framework employed for fighting harmful tax competition.
Special Report	The new own resource based on non-recycled plastic packaging waste	Quarter 3, 2024	Lefteris Christoforou			To assess whether the Commission has set up an appropriate framework for managing the new own resource based on non-recycled plastic packaging waste, including for collecting and verifying Member States' contributions.
Special Report	Green transition (in the RRF)	Quarter 3, 2024	Joëlle Elvinger	DG ECFIN, RECOVER; RRF	EL - Greece, HR - Croatia, PT - Portugal, SK - Slovakia	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.
Special Report	Food labelling	Quarter 3, 2024	Keit Pentus-Rosimannus	DG SANTE, DG JUST, DG ENV, DG AGRI	BE - Belgium, IT - Italy, LT - Lithuania	To assess whether food labelling in the EU provides a basis for consumers to make informed decisions when purchasing their food.
Special Report	Digital Payments	Quarter 3, 2024	Ildikó Gáll-Pelcz			To investigate if the framework for digital payments and the related actions of EU bodies contribute to security and efficiency of such payments.
Special Report	Digital transformation	Quarter 3, 2024	Ildikó Gáll-Pelcz			To assess whether the implementation of the digital investments and reforms included in the NRRPs were made in accordance with NRRPs and effectively contributed to the EU's digital strategy and the digital transformation.
Special Report	Recognition of professional qualifications within the EU	Quarter 3, 2024	Stef Blok	European Regional Development Fund (ERDF), European Social Fund (ESF)	AT - Austria, BE - Belgium, CZ - Czech Republic, LU - Luxembourg	To assess whether the EU system on recognition of professional qualifications for regulated professions effectively support the free movement of workers.
Special Report	Cohesions Action for Refugees in Europe (CARE)	Quarter 3, 2024	George Marius Hyzler	DG REGIO; DG EMPL; DG HOME Asylum Migration and Integration Fund (AMIF), European Regional Development Fund (ERDF), European Social Fund (ESF), Fund for European Aid to the Most Deprived (FEAD)	BG - Bulgaria, DE - Germany, IT - Italy, PL - Poland	To examine whether Member States have deployed EU CARE/FAST cohesion policy funds effectively, efficiently and economically to support refugees fleeing from Russia's invasion of Ukraine.
Special Report	State aid in times of crisis	Quarter 3, 2024	George Marius Hyzler			To assess how the COM adjusted EU state aid rules to ensure their effective application following COVID-19 and the invasion of Ukraine, and to examine how Member States applied these rules.

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



## Audit Reports and Opinions

---

The ECA publishes the results of its audit work in a variety of reports – annual reports, specific annual reports and special reports – depending on the type of audit. Other published products include opinions and review-based publications.

**Annual reports** contain the results of financial and compliance audit work on the European Union budget and European Development Funds. They comprise the annual statements of assurance, and also cover budgetary management and performance aspects.

**Specific annual reports** present the results of the annual financial audits of EU's agencies, decentralised bodies and joint undertakings.

**Special reports** present the results of selected performance and compliance audits of specific spending or policy areas, or budgetary or management issues.

**Reviews** are based on our accumulated knowledge and experience. They cover different EU-related policy and management topics, and their objectives vary. They may provide scene-setting description and analysis based on our published audits, often from a crosscutting perspective. We also use them to present our analysis of areas or issues we have not yet audited, or to establish facts on specific topics or problems.

**Opinions** provide our views on new or updated laws with a significant impact on EU financial management.

All reports, opinions and reviews are published on the ECA's website in the official EU languages.