## INDICATIVE TIMETABLE OF PUBLICATION OF REPORTS FROM APRIL 2024 TO MARCH 2025

<table>
<thead>
<tr>
<th>Type of Product</th>
<th>Name of the report/audit task</th>
<th>Publication date</th>
<th>Reporting ECA Member</th>
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<th>Objective of the audit task</th>
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<tr>
<td>Special Report</td>
<td>SR 05/2024 EU Transparency Register</td>
<td>17 April 2024</td>
<td>Jorg Kristijan Petrovič</td>
<td>European Commission, European Parliament and Council</td>
<td></td>
<td>To assess whether the EU Transparency Register is an effective tool for ensuring transparency of lobbying activities in the EU policy and decision-making.</td>
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<tr>
<td>Special Report</td>
<td>Facility for Refugees in Turkey</td>
<td>24 April 2024</td>
<td>Bettina Jakobsen</td>
<td>EU Facility for Refugees in Turkey (FRIT), DG NEAR, ECHO</td>
<td>TR - Turkey</td>
<td>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.</td>
</tr>
<tr>
<td>Activity report</td>
<td>Our activities in 2023</td>
<td>6 May 2024</td>
<td>Tony Murphy</td>
<td>ECA</td>
<td></td>
<td>To give an overview of the ECA’s key results and achievements during the year and describe the main developments in its audit environment and its internal organisation.</td>
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<tr>
<td>Special Report</td>
<td>Recovering EU funds</td>
<td>7 May 2024</td>
<td>Jorg Kristijan Petrovič</td>
<td>European Commission (DG BUDG, DG AGRI, DG CNCT, DG EMPL, DG INTPA, DG NEAR, DG REGIO and DG RTD)</td>
<td></td>
<td>To assess the Commission’s systems to ensure that the EU recovers irregularly spent funds in an effective and timely manner.</td>
</tr>
<tr>
<td>Special Report</td>
<td>Artificial intelligence</td>
<td>29 May 2024</td>
<td>Mihails Kozlovs</td>
<td>DG Connect, DG R&amp;I</td>
<td></td>
<td>To assess whether the Commission was effective in creating a European ecosystem for the development of artificial intelligence.</td>
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<tr>
<td>Special Report</td>
<td>Security of the supply of gas in the EU</td>
<td>June 2024</td>
<td>Pietro Russo</td>
<td>DG ENER, DG CLIMA, ACER, CINEA and ENTSOG</td>
<td>DE - Germany, IT - Italy, PL - Poland</td>
<td>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.</td>
</tr>
<tr>
<td>Special Report</td>
<td>Hydrogen - industrial policy</td>
<td>June 2024</td>
<td>Stef Blok</td>
<td>DG GROW, DG CLIMA, DG MOVE, DG ENER, DG REGIO, DG COMP, Task force (DG ECFIN)</td>
<td>DE - Germany, ES - Spain, NL - The Netherlands, PL - Poland</td>
<td>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.</td>
</tr>
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<tr>
<td>Review</td>
<td>Regularity of Cohesion spending during the 2014-2020 period</td>
<td>June 2024</td>
<td>Helga Berger</td>
<td>DG REGIO, DG EMPL, Cohesion Fund (CF), European Regional Development Fund (ERDF), European Social Fund (ESF), Fund for European Aid to the Most Deprived (FEAD), Youth Employment Initiative</td>
<td>ES - Spain, IT - Italy, SK - Slovakia, RO - Romania</td>
<td>To present an overview of our audit findings on the regularity of EU spending in Cohesion policy over the 2014-2020 period.</td>
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<tr>
<td>Special Report</td>
<td>RRF absorption</td>
<td>Quarter 3, 2024</td>
<td>Ivana Maletić</td>
<td>DG ECFIN, Recover</td>
<td>ES - Spain, IT - Italy, SK - Slovakia, RO - Romania</td>
<td>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.</td>
</tr>
<tr>
<td>Special Report</td>
<td>COVID &amp; EU agencies</td>
<td>Quarter 3, 2024</td>
<td>Pietro Russo</td>
<td>DG SANTE, DG HERA, EMA and ECDC</td>
<td>ES - Spain, FR - France, IE - Ireland, PL - Poland</td>
<td>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.</td>
</tr>
<tr>
<td>Special Report</td>
<td>CAP strategic plans</td>
<td>Quarter 3, 2024</td>
<td>Nikolaos Milionis</td>
<td>DG AGRI</td>
<td>AT - Austria, CZ - Czech Republic, FR - France, IT - Italy, MT - Malta, PT - Portugal, SK - Slovakia</td>
<td>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.</td>
</tr>
<tr>
<td>Special Report</td>
<td>Double funding</td>
<td>Quarter 3, 2024</td>
<td>Annemie Turtelboom</td>
<td>Recovery and Resilience Facility, Cohesion policy funds (ERDF, CF, ESF), Connecting Europe Facility</td>
<td>AT - Austria, CZ - Czech Republic, FR - France, IT - Italy, MT - Malta, PT - Portugal, SK - Slovakia</td>
<td>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.</td>
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<tr>
<td>Special Report</td>
<td>The new own resource based on non-recycled plastic packaging waste</td>
<td>Quarter 3, 2024</td>
<td>Lefteris Christoforou</td>
<td>Eurostat, DG BUDG, DG ENV</td>
<td>RO - Romania, IT - Italy, NL - The Netherlands</td>
<td>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.</td>
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<tr>
<td>Special Report</td>
<td>Climate adaptation</td>
<td>Quarter 3, 2024</td>
<td>Klaus-Heiner Lehne</td>
<td>DG CLIMA, DG AGRI, DG REGIO, DG ENV, DG RTD, EEA, EFRD, CF, EAGF, EAFRD, LIFE, Horizon 2020</td>
<td>AT - Austria, EE - Estonia, FR - France, PL - Poland</td>
<td>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.</td>
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<tr>
<td>Special Report</td>
<td>Green transition (in the RRF)</td>
<td>Quarter 3, 2024</td>
<td>Joëlle Elvinger</td>
<td>DG ECFIN, RECOVER, RRF</td>
<td>EL - Greece, HR - Croatia, PT - Portugal, SK - Slovakia</td>
<td>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.</td>
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<tr>
<td>Special Report</td>
<td>Harmful tax competition</td>
<td>Quarter 3, 2024</td>
<td>Ildikó Gáll-Pelcz</td>
<td>DG TAXUD</td>
<td></td>
<td>To provide a comprehensive insight into the design and implementation of the framework employed for fighting harmful tax competition.</td>
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<td>Special Report</td>
<td>Organic farming</td>
<td>Quarter 3, 2024</td>
<td>Keit Pentus-Rosimannus</td>
<td>DG AGRI, EAFRD</td>
<td>AT - Austria, IT - Italy, PL - Poland, RO - Romania</td>
<td>To assess EU support for organic farming in terms of its contribution to the EU’s climate and environmental objectives.</td>
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<tr>
<td>Special Report</td>
<td>Digital Payments</td>
<td>Quarter 3, 2024</td>
<td>Ildikó Gáll-Pelcz</td>
<td>DG FISMA, DG COMP</td>
<td></td>
<td>To investigate if the framework for digital payments and the related actions of EU bodies contribute to security and efficiency of such payments.</td>
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<tr>
<td>Special Report</td>
<td>Digital transformation</td>
<td>Quarter 3, 2024</td>
<td>Ildikó Gáll-Pelcz</td>
<td>DG RECOVER, DG ECFIN, DG CONNECT</td>
<td>IT - Italy, FR - France, RO - Romania, DK - Denmark, LU - Luxembourg</td>
<td>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.</td>
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<tr>
<td>Special Report</td>
<td>Recognition of professional qualifications within the EU</td>
<td>Quarter 3, 2024</td>
<td>Stef Blok</td>
<td>DG GROW</td>
<td>AT - Austria, BE - Belgium, CZ - Czech Republic, LU - Luxembourg</td>
<td>To assess whether the EU system on recognition of professional qualifications for regulated professions effectively support the free movement of workers.</td>
</tr>
<tr>
<td>Special Report</td>
<td>EUTF for Africa</td>
<td>Quarter 3, 2024</td>
<td>Hannu Takkula</td>
<td>European Union Emergency Trust Fund for Africa, DG INTPA and DG NEAR</td>
<td>ET - Ethiopia, GM - Gambia, LY - Libya, MR - Mauritania, TN - Tunisia</td>
<td>To assess whether projects implemented through the EU Trust Fund for Africa have achieved their intended results while respecting basic human rights.</td>
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<tr>
<td>Special Report</td>
<td>Health systems in partner countries</td>
<td>Quarter 3, 2024</td>
<td>Hannu Takkula</td>
<td>DG INTPA</td>
<td>BI - Burundi, CD - Democratic Republic of the Congo, ZW - Zimbabwe</td>
<td>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.</td>
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<tr>
<td>Annual Report</td>
<td>Annual reports concerning the financial year 2023</td>
<td>10 October 2024</td>
<td>Jan Gregor</td>
<td>General EU Budget</td>
<td></td>
<td>To provide the Statement of Assurance concerning the reliability of the accounts and the legality and regularity of the underlying transactions.</td>
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<tr>
<td>Special Report</td>
<td>Food labelling</td>
<td>Quarter 4, 2024</td>
<td>Keit Pentus-Rosimannus</td>
<td>DG SANTE, DG JUST, DG ENV, DG AGRI</td>
<td>BE - Belgium, IT - Italy, LT - Lithuania</td>
<td>To assess whether food labelling in the EU provides a basis for consumers to make informed decisions when purchasing their food.</td>
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<tr>
<td>Specific Annual Report</td>
<td>Agencies 2023</td>
<td>Quarter 4, 2024</td>
<td>François-Roger Cazala</td>
<td>Agencies</td>
<td></td>
<td>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.</td>
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<tr>
<td>Special Report</td>
<td>Cohesions Action for Refugees in Europe (CARE)</td>
<td>Quarter 4, 2024</td>
<td>George Marius Hyzler</td>
<td>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)</td>
<td>BG - Bulgaria, DE - Germany, IT - Italy, PL - Poland</td>
<td>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.</td>
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<tr>
<td>Special Report</td>
<td>State aid in times of crisis</td>
<td>Quarter 4, 2024</td>
<td>George Marius Hyzler</td>
<td>DG REGIO, DG COMP, DG JRC, DG ECFIN, DG GROW</td>
<td>DE - Germany, FR - France, NL - The Netherlands, PL - Poland</td>
<td>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.</td>
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<tr>
<td>Special Report</td>
<td>Seawater quality</td>
<td>Quarter 4, 2024</td>
<td>Nikolaos Milionis</td>
<td>DG ENV, DG MARE, DG MOVE, DG JRC, EEA, EFCA and EMSA, EMFF, EMFAF, FEAMP, INTERREG, Horizon Europe, Horizon 2020</td>
<td>DE - Germany, FR - France</td>
<td>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.</td>
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<tr>
<td>Special Report</td>
<td>Digitalisation of healthcare</td>
<td>Quarter 4, 2024</td>
<td>Joëlle Elvinger</td>
<td>DG SANTE, DG CONNECT</td>
<td>ES - Spain, MT - Malta, PL - Poland</td>
<td>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.</td>
</tr>
<tr>
<td>Review</td>
<td>Review of Annual Management and Performance Report (AMPR)</td>
<td>Quarter 4, 2024</td>
<td>Jorg Kristijan Petrovič</td>
<td>Volume I of the Commission’s 2023 AMPR report</td>
<td></td>
<td>To examine and report on the following aspects of Volume I of the Commission’s 2022 AMPR: (i) the accuracy of quantified performance assertions and; ii) the consistency with ECA reports of key performance related statements made by the Commission.</td>
</tr>
<tr>
<td>Specific Annual Report</td>
<td>Joint Undertakings 2023</td>
<td>Quarter 4, 2024</td>
<td>Ildikó Gáll-Pelcz</td>
<td>Joint Undertakings</td>
<td></td>
<td>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.</td>
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<tr>
<td>Special Report</td>
<td>Urban pollution</td>
<td>Quarter 4, 2024</td>
<td>Klaus-Heiner Lehne</td>
<td>DG ENV, DG REGIO and EEA</td>
<td>EL - Greece, ES - Spain, PL - Poland</td>
<td>To assess the 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.</td>
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<tr>
<td>Special Report</td>
<td>MS RRF control systems</td>
<td>Quarter 4, 2024</td>
<td>Jorg Kristijan Petrovič</td>
<td>Recovery and Resilience Facility (RRF)</td>
<td>HR - Croatia, IT - Italy, ES - Spain, FR – France, CZ - Czech Republic</td>
<td>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.</td>
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<tr>
<td>Specific Annual Report</td>
<td>European Schools 2023</td>
<td>Quarter 4, 2024</td>
<td>Katarína Kaszasová</td>
<td>European Schools</td>
<td></td>
<td>To provide a report pursuant to the Financial Regulation of the European Schools on the Schools’ consolidated annual accounts for the 2023 financial year.</td>
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<tr>
<td>Special Report</td>
<td>Integration of migrants in the EU</td>
<td>Quarter 4, 2024</td>
<td>Viorel Ştefan</td>
<td>Asylum Migration and Integration Fund (AMIF)</td>
<td>HR - Croatia, IT - Italy, ES - Spain, FR – France, CZ - Czech Republic</td>
<td>To assess whether projects funded by the Asylum, Migration and Integration Fund were efficient and achieved effective integration of third-country nationals.</td>
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<tr>
<td>Special Report</td>
<td>EU civil service</td>
<td>Quarter 4, 2024</td>
<td>Jorg Kristijan Petrovič</td>
<td>EP (SG office), Council (ORG), COM (DG HR), Court of Justice (Budget and finance, HR)</td>
<td></td>
<td>To assess whether the EU civil service has an adequate framework to efficiently manage human resources and face challenges such as the persistence of a crisis environment, inflationary pressure or possible enlargements.</td>
</tr>
<tr>
<td>Review</td>
<td>RRF Review</td>
<td>Quarter 1, 2025</td>
<td>Ivana Maletić</td>
<td>DG RECOVER, DG ECFIN</td>
<td></td>
<td>To take stock of ECA’s audit work performed on the Recovery and Resilience Facility (RRF) and to flag risks, challenges and opportunities, which could contribute to the assessment of such an instrument and its future use.</td>
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<tr>
<td>Special Report</td>
<td>RRF reforms 1</td>
<td>Quarter 1, 2025</td>
<td>Ivana Maletić</td>
<td>DG EMPL, DG REFORM, DG ECFIN</td>
<td>BE - Belgium, EL - Greece, ES - Spain, PL - Poland</td>
<td>To assess whether the implementation of reforms in a specific area included in the RRPs promote resilience and convergence.</td>
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<tr>
<td>Special Report</td>
<td>VAT fraud on imports</td>
<td>Quarter 1, 2025</td>
<td>François-Roger Cazala</td>
<td>DG TAXUD, DG BUDG and OLAF</td>
<td>BE - Belgium, IT - Italy, IE - Ireland, FR - France, SI - Slovenia</td>
<td>To assess whether the EU effectively ensures the protection of its financial interests when traders use VAT-related special import procedures.</td>
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<tr>
<td>Special Report</td>
<td>Geo-blocking</td>
<td>Quarter 1, 2025</td>
<td>Ildikó Gáll-Pelcz</td>
<td>DG CNECT, DG GROW, DG JUST</td>
<td>EL - Greece, LU - Luxembourg, RO - Romania, EE - Estonia</td>
<td>To assess the effectiveness of the legislative framework and actions taken by the Commission and Member States in removing barriers to cross-border e-commerce and protecting consumer rights.</td>
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<tr>
<td>Special Report</td>
<td>Military mobility</td>
<td>Quarter 1, 2025</td>
<td>Marek Opioła</td>
<td>DG MOVE, DG DEFIS, CINEA agency</td>
<td></td>
<td>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.</td>
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<td>Special Report</td>
<td>Microchip Industry</td>
<td>Quarter 1, 2025</td>
<td>Annemie Turtelboom</td>
<td>Horizon 2020, ERDF, ESF, EFSI, Horizon Europe, Digital Europe Programme, Important Projects of Common European Interest (IPCEI) state aid, IPCEI FOAK ad-hoc, ad-hoc state aid, Chips Fund, Invest EU</td>
<td>IT - Italy, DE - Germany, NL - The Netherlands, BE - Belgium</td>
<td>To assess whether the Commission and Member States were effective in supporting a globally competitive microchip industry in the EU.</td>
</tr>
<tr>
<td>Special Report</td>
<td>Private pensions</td>
<td>Quarter 1, 2025</td>
<td>Mihails Kozlovs</td>
<td>DG FISMA, EIOPA</td>
<td></td>
<td>To examine whether EU actions were effective in ensuring the sustainability of the pensions systems by supporting private pensions, encompassing occupational pensions (pillar II) and personal pensions (pillar III).</td>
</tr>
<tr>
<td>Special Report</td>
<td>Infringement procedures</td>
<td>Quarter 1, 2025</td>
<td>Lefteris Christoforou</td>
<td>DG BUDG, SG, Legal Service</td>
<td></td>
<td>To assess the European Commission’s oversight of the application of EU law by Member States, in particular how the infringement procedures contribute to promoting and enforcing compliance with EU law.</td>
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<tr>
<td>Special Report</td>
<td>European Fund for Strategic Investments (EFSI)</td>
<td>Quarter 1, 2025</td>
<td>Lefteris Christoforou</td>
<td>EFSI European Commission, EIB group</td>
<td></td>
<td>To assess the overall performance of the EFSI in mobilising additional investment and private capital to address market failures and suboptimal investment situations and thereby boost economic growth.</td>
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<td>Review</td>
<td>Modernising EU electricity grids</td>
<td>Quarter 1, 2025</td>
<td>Keit Pentus-Rosimannus</td>
<td>DG ENER</td>
<td>DE - Germany, IT - Italy</td>
<td>To outline the state of play and the main trends of the EU electricity grids and related policies, as well as opportunities and challenges in the context of the clean energy transition.</td>
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<tr>
<td>Special Report</td>
<td>RRF reforms 2</td>
<td>Quarter 1, 2025</td>
<td>Ivana Maletić</td>
<td>DG ECFIN, SG RECOVER, DG GROW, DG REFORM</td>
<td>AT - Austria, BG - Bulgaria, CY - Cyprus, ES - Spain</td>
<td>To assess whether the implementation of reforms in a specific area included in the RRRPs promote resilience and convergence.</td>
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For any further information, please contact 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.