

## INDICATIVE TIMETABLE OF PUBLICATION OF REPORTS FROM JANUARY 2023 TO DECEMBER 2023

| 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  | Free Movement Phase II  | 11 January 2023  | Baudilio Tomé Muguruza | DG HOME, DG JUST, ECDC  |  | To assess key EU initiatives to facilitate safe travel during the COVID-19 pandemic (interoperability gateway for the tracing apps, common e - Passenger Locator Form, EU Digital Covid Certificate).                         |
| Review          | Hazardous waste   | 16 January 2023  | Eva Lindström          | DG ENV, DG ESTAT, EEA   |  | To present the state of play of the generation, re-use, recycling and labelling of hazardous waste, both within the EU and for shipment to third countries.   |
| Review          | ESI funds and the RRF   | 19 January 2023  | Ladislav Balko         | DG ECFIN; RECOVER Task Force; DG REGIO; DG EMPL Cohesion Fund (CF), European Regional Development Fund (ERDF), European Social Fund Plus (ESF+), Recovery and Resilience Facility (RRF)                               | DE - Germany, ES - Spain, FR - France, IT - Italy, RO - Romania, SI - Slovenia | To analyse the risks and opportunities in coordinating the European Structural and Investment (ESI) funds and the Recovery and Resilience Facility (RRF), as regards the funding of public investments.                       |
| Special Report  | Energy Union  | 31 January 2023  | Mihails Kozlovs        | DG ENER, ACER   |  | To examine ACER's oversight of the consistent and effective implementation of electricity market rules and the surveillance on market abuse and transparency (REMIT), in the area of the Internal Energy Market.              |
| Special Report  | Coronavirus Response Investment Initiative (CRII, CRII Plus) and REACT-EU | 2 February 2023  | Iliana Ivanova         | DG REGIO; DG EMPL; DG BUDG Cohesion Fund (CF), European Regional Development Fund (ERDF), European Social Fund (ESF)  |  | To examine whether the Commission effectively adapted the 2014-2020 cohesion policy through the Coronavirus Response Investment Initiatives and REACT-EU and rapidly mobilised ESI funds to respond to the COVID-19 pandemic. |
| Opinion         | Opinion on the EPPO proposal  | 6 February 2023  | Lefteris Christoforou  |   |  | To provide an opinion on the European Public Prosecutor's Office proposal for an amendment to the Conditions of Employment of the European Delegated Prosecutors with a view to adjusting their base remuneration.            |
| Special Report  | Climate Change and Development Aid  | 15 February 2023 | Hannu Takkula          | DG INTPA, EEAS  | BD - Bangladesh, BT - Bhutan, CU - Cuba, ET - Ethiopia, FJ - Fiji, NE - Niger  | To assess whether the Commission delivered Global Climate Change Alliance and Global Climate Change Alliance Plus aid efficiently and effectively.  |
| Special Report  | Budget Galaxy 2021  | February 2023    | François-Roger Cazala  | European Commission   |  | To assess the current design of the EU financial architecture, including the changes brought about by the MFF 2021-2027 and the NGEU.   |
| Special Report  | Conflict of interest  | 6 March 2023     | Pietro Russo           | DG AGRI, DG BUDG, DG EMPL, DG HR, DG REGIO, OLAF Cohesion Fund (CF), European Agricultural Fund for Rural Development (EAFRD), European Agricultural Guarantee Fund (EAGF), European Regional Development Fund (ERDF) | DE - Germany, HU - Hungary, MT - Malta, RO - Romania                           | To examine whether the Commission and the Member States put in place effective policies and procedures to address the conflict of interest issues in Common Agricultural Policy (CAP) and cohesion payments.                  |
| Special Report  | EU Banking supervision  | March 2023       | Mihails Kozlovs        | ECB   |  | To provide assurance on the operational efficiency of the management of the European Central Bank's supervision of significant credit institutions.   |

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| Special Report  | Food supply chain during COVID-19   | March 2023       | Joëlle Elvinger          | DG AGRI, DG COMP, DG EMPL, DG MOVE European Agricultural Fund for Rural Development (EAFRD)  | EL - Greece, ES - Spain, FR - France, PL - Poland, RO - Romania                                | To assess whether the Commission and Member States responded properly to COVID-19 pandemic to maintain food security across EU.  |
| Special Report  | Intermodal freight transport, EU still far from getting freight off the road. | March 2023       | Annemie Turtelboom       | DG MOVE; DG REGIO; CINEA Connecting Europe Facility (CEF), European Structural and Investment (ESI) funds  | DE - Germany, ES - Spain, FR - France, HR - Croatia, IT - Italy, NL - Netherlands, PL - Poland | To assess whether the EU's regulatory and financial support to intermodal freight transport has been effective so far.   |
| Review          | Animal Transport  | March 2023       | Eva Lindström            | DG SANTE, DG AGRI, DG ESTAT  | PL - Poland  | To review the movement of live animals between Member States and to third countries, and to analyse the main reasons for animal transportation.  |
| Special Report  | Commission RRF control system design  | Quarter 2, 2023  | Tony Murphy              | European Commission (DG ECFIN, DG BUDG and SG RECOVER)   |  | To assess whether the Commission's control system has the potential to ensure the regularity of RRF payments and the protection of the EU financial interests.   |
| Special Report  | Digitalisation of schools   | Quarter 2, 2023  | Pietro Russo             | DG EAC; DG CNECT; DG REGIO; DG EMPL Erasmus +, European Regional Development Fund (ERDF), European Social Fund (ESF), Recovery and Resilience Facility (RRF)           | AT - Austria, DE - Germany, EL - Greece, HR - Croatia, IT - Italy, PL - Poland                 | To assess effectiveness of EU support for the digitalisation of schools.   |
| Special Report  | Preparatory Action on Defence Research  | Quarter 2, 2023  | Viorel řtefan            |  |  | To assess whether the PADR was effective in testing mechanisms to fund and stimulate cooperation amongst R&T actors in EU Member States.   |
| Special Report  | Soil protection and manure management   | Quarter 2, 2023  | Eva Lindström            | CAP; DG AGRI, DG ENV, DG CLIMA, DG JRC, EEA European Agricultural Fund for Rural Development (EAFRD), European Agricultural Guarantee Fund (EAGF)                      | DE - Germany, ES - Spain, FR - France, IE - Ireland, NL - Netherlands                          | To assess whether the CAP and the relevant provisions of the Nitrates Directive enable the EU to achieve sustainable soil management and prevent excessive concentrations from liquid manure.  |
| Special Report  | Climate targets   | Quarter 2, 2023  | Joëlle Elvinger          | DG ENER, DG CLIMA  | DE - Germany, IE - Ireland, IT - Italy, PL - Poland, SE - Sweden                               | To take stock of the extent to which 2020 climate and energy targets were achieved and to assess whether the EU's climate and energy governance framework provides a robust basis for achieving the 2030 targets.  |
| Special Report  | Debt management at the Commission   | Quarter 2, 2023  | Jorg Kristijan Petrovič  | European Commission (DG BUDG, DG ECFIN, DG FISMA and SG RECOVER)   |  | To assess whether the Commission has developed effective systems to manage debt raised to finance the NGEU.  |
| Review          | Review on economic governance   | Quarter 2, 2023  | François-Roger Cazala    |  |  | 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. |
| Special Report  | Programming of development aid  | Quarter 2, 2023  | Hannu Takkula            |  |  | To assess whether the EU has allocated its development aid for 2021-2027 according to a well-defined strategy and if it has produced quality support programmes.   |
| Review          | Digitalisation of EU funds management   | Quarter 2, 2023  | Laima Liucija Andrikienė | Grant management, procurement management, budgetary implementation and accounting, and tools ensuring transparency of EU spending and protecting EU financial interest |  | To analyse the state of digitalisation of the management and control of EU funds, the risks and challenges associated it, and its implications for audit.  |

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| Special Report  | Blue energy & Integrated Maritime Policy                     | Quarter 2, 2023  | Nikolaos Milionis       | DG ENER, DG MARE, DG ENV, DG RTD, DG REGIO; various EU funds   | DE - Germany, ES - Spain, FR - France, NL - Netherlands               | To assess the development of offshore renewable energy in the context of maritime spatial planning and the protection of the marine environment.   |
| Special Report  | Authorized Economic Operators (AEO)                          | Quarter 2, 2023  | Ildikó Gálli-Pelcz      | DG Budget, DG Taxud, OLAF  |   | To assess whether the EU AEO programme successfully supported legitimate trade and supply chain security.  |
| Special Report  | Spotlight Initiative   | Quarter 2, 2023  | Bettina Jakobsen        |  |   | To assess whether the EU's contributions to the joint EU-UN Spotlight Initiative are an efficient way of addressing violence against women and girls worldwide.  |
| Special Report  | Circular economy   | Quarter 2, 2023  | Iliana Ivanova          | DG ENV; DG RTD; DG REGIO; DG GROW; DG ENER; DG CNECT; DG ESTAT; EIB COSME, European Fund for Strategic Investments (EFSI), European Regional Development Fund (ERDF), Horizon 2020, LIFE | IE - Ireland, NL - Netherlands, PL - Poland                           | To examine the effectiveness of European Regional Development Fund support for the design and production phases of the circular economy.   |
| Special Report  | Aquaculture  | Quarter 2, 2023  | Nikolaos Milionis       | DG MARE, DG ENV, DG RTD, DG JRC; European Maritime, Fisheries and Aquaculture Fund (EMFAF) European Maritime and Fisheries Fund (EMFF)   | ES - Spain, PL - Poland   | To examine whether the Commission and Member States set the right conditions to support the sustainable growth of the aquaculture sector, whether they achieved their objectives and whether the MS ensured efficient use of EU funds. |
| Special Report  | Becoming the World's second biggest battery producer by 2024 | Quarter 2, 2023  | Annemie Turtelboom      | COM SEC GEN; DG GROW; DG REGIO; DG ENV; DG ENER; DG RTD, DG COMP; European Regional Development Fund (ERDF), Horizon 2020  | DE - Germany, ES - Spain, FR - France, PL - Poland, SE - Sweden       | To assess the adequacy of the tools chosen by the Commission to intervene in the battery value chain, their degree of implementation to date and, where measurable, their impact.  |
| Special Report  | Wine sector  | Quarter 3, 2023  | Joëlle Elvinger         | DG AGRI  | CZ - Czech Republic, EL - Greece, ES - Spain, FR - France, IT - Italy | To examine whether the EU framework for restructuring and converting vineyards improved competitiveness and sustainability of wine growers.  |
| Special Report  | Equality for people with disabilities                        | Quarter 3, 2023  | Stephanus Blok          | DG EMPL European Social Fund (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  | Smart cities   | Quarter 3, 2023  | Ildikó Gálli-Pelcz      | Cinea, DG RTD, DG ENER, DG Connect, DG Move  |   | To assess whether the lighthouse projects effectively contributed to making EU cities smarter.   |
| Special Report  | RRF performance  | Quarter 3, 2023  | Ivana Maletić           | DG Ecfin, DG Recover   |   | To assess whether the Recovery and Resilience Facility monitoring framework is appropriate to measure performance.   |
| Special Report  | FDIs   | Quarter 3, 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.  |
| Special Report  | Lobbying lawmakers   | Quarter 3, 2023  | Jorg Kristijan Petrović | 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.   |

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| Special Report         | Public procurement  | Quarter 3, 2023  | Helga Berger            | DG GROW; DG REGIO; 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.  |
| Annual Report          | Annual reports concerning the financial year 2022           | Quarter 4, 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.  |
| Specific Annual Report | Agencies 2022   | Quarter 4, 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         | EEAS  | Quarter 4, 2023  | Marek Opioła            |  |   | 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).  |
| Specific Annual Report | Joint Undertakings 2022                                     | Quarter 4, 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         | Recovering EU funds   | Quarter 4, 2023  | Jorg Kristijan Petrović | 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.  |
| Review                 | Regularity of Cohesion spending during the 2014-2020 period | Quarter 4, 2023  | Helga Berger            | DG REGIO; DG EMPL<br>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.   |
| Specific Annual Report | European Schools 2022                                       | Quarter 4, 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         | Biofuels  | Quarter 4, 2023  | Nikolaos Milionis       | DG ENER, DG AGRI, DG REGIO, DG CLIMA; various EU funds   | DE - Germany, FI - Finland, FR - France, RO - Romania                               | To assess EU support for the deployment of sustainable biofuels, in terms of both exploiting sustainable sources and making a significant difference in uptake.   |
| Special Report         | RRF absorption  | Quarter 4, 2023  | 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. |

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



## Audit Reports and Opinions

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**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.