

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 Ștefan			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 Andrikiienė	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 Gáll-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 Gáll-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 Kozlov	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 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.



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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 Opiola			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 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.
Review	Regularity of Cohesion spending during the 2014-2020 period	Quarter 4, 2023	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.
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.

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.