

INDICATIVE TIMETABLE OF PUBLICATION OF REPORTS FROM OCTOBER 2025 TO SEPTEMBER 2026

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 2024	9 October 2025	Jan Gregor	General EU Budget		To provide the Statement of Assurance concerning the reliability of the accounts and the legality and regularity of the underlying transactions.
Special Report	RRF business environment reforms	27 October 2025	Ivana Maletić	DG ECFIN, SG RECOVER, DG GROW, DG REFORM	AT - Austria, BG - Bulgaria, CY - Cyprus, ES - Spain	To assess whether the design and implementation of reforms included in the RRFs address business needs as identified in the Semester country-specific recommendations of 2019 and 2020.
Specific Annual Report	Agencies 2024	30 October 2025	Petri Sarvamaa	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.
Specific Annual Report	Joint Undertakings 2024	31 October 2025	Hans Lindblad	Joint Undertakings (JUs)		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.
Annual Work Programme	2026+ Work programme	11 November 2025	Tony Murphy			To list the ECA's audit priorities for the next two years.
Strategy	ECA 2026-2030 strategy	11 November 2025	Tony Murphy			To set the ECA strategy for the period 2026-2030.
Special Report	Fighting hunger	19 November 2025	Bettina Jakobsen	DG INTPA, DG ECHO	ET - Ethiopia, KE - Kenya, NE - Niger, SS - South Sudan, TD - Chad, ZM - Zambia	To assess whether the Commission's actions to fight hunger were efficient and effective.
Special Report	Financial corrections in cohesion policy funds	20 November 2025	François-Roger Cazala	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		To assess whether the approach to financial corrections in Cohesion policy is well designed, and whether the Commission has been making effective use of them to protect the EU's financial interests during the 2014-2020 period

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Specific Annual Report	European Schools 2024	25 November 2025	Katarína Kaszasová	European Schools		To provide a report pursuant to the Financial Regulation of the European Schools on the Schools' consolidated annual accounts for the 2024 financial year.
Special Report	Municipal waste management	26 November 2025	Stef Blok	DG ENV, DG REGIO, DG ECFIN; RECOVER Task Force Cohesion Fund (CF), European Regional Development Fund (ERDF), Recovery and Resilience Facility (RRF)	BE - Belgium, EL - Greece, IT - Italy, PL - Poland, PT - Portugal, RO - Romania	To assess the action taken by the Commission and member states to achieve the EU's municipal waste objectives.
Special Report	Financial instruments in EU cohesion policy	3 December 2025	Alejandro Blanco Fernández	DG REGIO, DG EMPL Cohesion Fund (CF), European Regional Development Fund (ERDF), European Social Fund (ESF)	DE - Germany, EL - Greece, HU - Hungary, IT - Italy, SK - Slovakia	To assess the revolving effect of cohesion policy financial instruments, and the extent to which it materialised, both during and after the MFF periods.
Special Report	Audit of cooperation between EU bodies fighting fraud	December 2025	Katarína Kaszasová			To assess the architecture at EU level to combat fraud, covering the working arrangements and coordination between the EPPO and OLAF.
Special Report	LIFE strategic projects	December 2025	Joëlle Elvinger	DG ENV, DG CLIMA and CINEA LIFE	ES - Spain, FI - Finland, PL - Poland	To assess whether LIFE strategic projects are an effective instrument to contribute to achieving EU green goals.
Special Report	EU Transport Infrastructure - An Update of Special Report 10/2020	Quarter 1, 2026	Annemie Turtelboom	Cohesion Fund (CF), Connecting Europe Facility (CEF), European Regional Development Fund (ERDF)		To provide an update on a selection of the data and observations presented in our special report 10/2020.
Special Report	Control systems for olive oil in the EU	Quarter 1, 2026	Joëlle Elvinger	DG AGRI, DG SANTE	BE - Belgium, EL - Greece, ES - Spain, IT - Italy	To assess whether olive oil sold in the EU is genuine, safe and traceable.
Opinion	New MFF - European Fund for cohesion, agriculture and rural, fisheries and maritime, prosperity and security	Quarter 1, 2026	Annemie Turtelboom			To provide an opinion on the Commission proposal for a regulation establishing the European fund for economic, social and territorial cohesion, agriculture and rural, fisheries and maritime, prosperity and security for the period 2028 - 2034

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Special Report	RRF MSs control systems PIF	Quarter 1, 2026	Katarína Kaszasová	European Commission - DG ECFIN Recovery and Resilience Facility (RRF)	DK - Denmark, ES - Spain, IT - Italy, RO - Romania	To assess whether the systems established by the Commission and the member states for the RRF effectively safeguard the EU's financial interests from fraud.
Opinion	New MFF - Horizon Europe	Quarter 1, 2026	Hans Lindblad			To provide an opinion on a proposal for a Regulation of the European Parliament and of the Council establishing Horizon Europe, the Framework Programme for Research and Innovation, for the period 2028-2034.
Opinion	New MFF - European Competitiveness Fund	Quarter 1, 2026	Petri Sarvamaa			To provide an opinion on a proposal for a Regulation of the European Parliament and of the Council on establishing the European Competitiveness Fund ('ECF'), including the specific programme for defence research and innovation activities.
Special Report	EU support for increasing sustainable commuter mobility around large metropolitan areas	Quarter 1, 2026	Carlo Alberto Manfredi Selvaggi	DG MOVE, DG REGIO, DG RTD, DG ENER, DG CLIMA, DG REFORM, RECOVER task force, DG ECFIN, DG ESTAT Cohesion Fund (CF), Connecting Europe Facility (CEF), European Regional Development Fund (ERDF), Recovery and Resilience Facility (RRF)	CZ - Czech Republic, ES - Spain, FR - France, HU - Hungary, PL - Poland, PT - Portugal	To assess actions taken by Commission and relevant authorities in member states to support sustainable transport for commuters in large metropolitan areas.
Special Report	CAP support for outermost regions (POSEI)	Quarter 1, 2026	Klaus-Heiner Lehne	DG AGRI; POSEI scheme	ES - Spain, FR - France, PT - Portugal	To assess whether the POSEI effectively addresses the specific needs and constraints of the EU's outermost regions in the agricultural sector.
Opinion	New MFF – Performance framework	Quarter 1, 2026	Jorg Kristijan Petrovič			To provide an opinion on the proposal for a regulation establishing a budget expenditure tracking and performance framework and other horizontal rules for the Union programmes and activities (COM(2025)545 final).
Opinion	New MFF - Regulation COM(2025)571 Final	Quarter 1, 2026	Jan Gregor			To provide an opinion on the proposal for a regulation laying down the Multiannual Financial Framework (COM(2025) 571 final).

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Opinion	New MFF - Global Europe	Quarter 1, 2026	Laima Liucija Andrikienė	DG INTPA, DG ENEST		To provide an opinion on the Global Europe Instrument: 2025/0227 (COD) Proposal for a regulation of the European Parliament and of the Council establishing Global Europe.
Special Report	Critical raw materials for energy transition	Quarter 1, 2026	Keit Pentus-Rosimannus	DG ENER, DG ENV, DG GROW, DG INTPA and JRC	DE - Germany, SE - Sweden	To assess whether EU level actions ensure a long-term secure supply of critical raw materials for the energy transition in the EU.
Opinion	New MFF - Own resources regulation	Quarter 1, 2026	Katarína Kaszasová			To provide an opinion on the proposal for a decision on the system of own resources of the European Union (COM(2025) 574 final).
Special Report	Knowledge transfer and innovation in the EU agriculture	Quarter 1, 2026	João Leão	DG AGRI	ES - Spain, FR - France, NL - Netherlands, PL - Poland	To assess whether the EIP-AGRI in the CAP made an effective contribution to innovation in EU agriculture.
Special Report	Europe Beating Cancer Plan	Quarter 1, 2026	Klaus-Heiner Lehne	DG SANTE, DG RTD, DG CNECT, JRC and HaDEA	FI - Finland, RO - Romania	To assess whether the Europe's Beating Cancer Plan is an effective EU level response in the fight against cancer
Special Report	Instrument for Nuclear Safety Cooperation	Quarter 1, 2026	Marek Opióła	DG INTPA, DG BUDG and EEAS	AM - Armenia, UA - Ukraine, UZ - Uzbekistan	To assess whether the Commission has been effective in enhancing nuclear safety in third countries.
Opinion	New MFF - Civil Protection	Quarter 1, 2026	Nikolaos Milionis			To provide an opinion on a proposal for a Regulation of the European Parliament and of the Council on the Union Civil Protection Mechanism and Union support for health emergency preparedness and response.
Opinion	New MFF - New CAP	Quarter 1, 2026	Iliana Ivanova			To provide an opinion on a proposal for a Regulation of the European Parliament and of the Council on the Common Agriculture Policy for the period from 2028 to 2034.
Special Report	Cohesion policy support for the employment of young people	Quarter 1, 2026	Carlo Alberto Manfredi Selvaggi	DG EMPL European Social Fund (ESF), European Social Fund Plus (ESF+), Youth Employment Initiative	DE - Germany, ES - Spain, IT - Italy	To examine the EU contribution to support sustainable integration of young people into the labour market.
Special Report	Innovation Fund for green transition	Quarter 1, 2026	João Leão	DG CLIMA and CINEA	DE - Germany, DK - Denmark, ES - Spain, FR - France, IT - Italy	To assess whether the Innovation Fund provides an adequate platform to promote innovative demonstration projects which contribute effectively to the EU decarbonization objectives.

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Special Report	Renewable energy communities	Quarter 1, 2026	João Leão	DG ENER	IT - Italy, NL - Netherlands, PL - Poland, RO - Romania	To assess whether the Commission and member states properly engage energy communities to achieve their objectives.
Special Report	Single market for services	Quarter 1, 2026	Hans Lindblad	DG GROW, DG ECFIN, DG JUST, Joint Research Center	DE - Germany, EE - Estonia, FR - France, HU - Hungary, IT - Italy, LT - Lithuania	To assess the effectiveness of the Commission's actions to overcome barriers for services hindering growth and employment.
Special Report	EU advisory bodies	Quarter 1, 2026	Katarína Kaszasová	Committee of the Regions and European Economic and Social Committee		To assess whether the management and quality processes of the Committee of the Regions and the European Economic and Social Committee enable them to deliver quality and timely opinions.
Special Report	WBI (WB Investment Framework)	Quarter 2, 2026	Laima Liucija Andrikiene	DG ENEST, Instrument for Pre-accession assistance	BA - Bosnia and Herzegovina, KV - Kosovo, MK - North Macedonia, RS - Serbia	To assess the efficiency and effectiveness of the Western Balkans Investment Framework in the area of transport.
Special Report	RRF-funded investments in energy efficiency	Quarter 2, 2026	Nikolaos Milionis	DG ECFIN and SG RECOVER Recovery and Resilience Facility (RRF)	BE - Belgium, CY - Cyprus, IT - Italy, LT - Lithuania	To assess the contribution of the RRF measures for residential buildings towards the 2030 EU energy targets on increasing energy efficiency.
Special Report	RRF RePowerEU	Quarter 2, 2026	Mihails Kozlovs	DG ENER, DG ECFIN	BE - Belgium, IT - Italy, LT - Lithuania, PL - Poland, RO - Romania	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.
Special Report	Horizon 2020	Quarter 2, 2026	Petri Sarvamaa	DG RTD, DG CNNECT, EISMEA, JUS, EIB, Horizon 2020	ES - Spain, FI - Finland, HU - Hungary, IT - Italy, NL - Netherlands	To assess whether Horizon 2020, under 'industrial leadership' priority contributed effectively to innovation and improved economic performance.
Special Report	RRF Transparency and traceability	Quarter 2, 2026	Ivana Maletić	DG ECFIN, DG RECOVER Recovery and Resilience Facility (RRF)	AT - Austria, BG - Bulgaria, DE - Germany, EE - Estonia, ES - Spain, FR - France, LV - Latvia, MT - Malta, NL - Netherlands, RO - Romania	To determine whether the Commission and member states put in place adequate arrangements to ensure an appropriate level of traceability and transparency of RRF funding.

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Special Report	Union Civil Protection Mechanism	Quarter 2, 2026	George Marius Hyzler	DG ECHO, Union Civil Protection Mechanism/RescEU	FI - Finland, FR - France, IT - Italy, PL - Poland	To assess the effectiveness of the Union Civil Protection Mechanism's RescEU reserve in providing support to address crises.
Special Report	Anti-fraud strategy	Quarter 2, 2026	Ildikó Gáll-Pelcz			To assess the effectiveness of the Commission's 2019 anti-fraud strategy (CAFS) at combating fraud affecting EU expenditure.
Special Report	Restrictive measures on trade	Quarter 2, 2026	Mihails Kozlovs	European Commission, DG FISMA, General Secretariat, DG TAXUD, DG TRADE, and OLAF	BG - Bulgaria, DE - Germany, LV - Latvia, NL - Netherlands, PL - Poland	To assess whether the EU effectively applies the financial and trade sanctions established following the Russian invasion of Ukraine.
Review	EU Defence policy in the spotlight	Quarter 2, 2026	Marek Opiola	DG DEFIS, European Defence Agency (EDA), and EEAS, Overview of funding instruments in the area of EU defence		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.
Activity Report	2025 Activity Report of the Authorising Officer by Delegation	Quarter 2, 2026	Zacharias Kolias (Secretary General)			To provide financial and management information, an analysis of the efficiency and effectiveness of internal control systems and the Secretary-General's annual declaration of assurance regarding the legality and regularity and sound financial management.
Review	Review report on the Commission's MFF proposal package	Quarter 3, 2026	Jan Gregor	MFF/ EU Budget/Commission		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 these proposal.
Special Report	Significant and large-scale cybersecurity incidents	Quarter 3, 2026	George Marius Hyzler	DG CNECT, EU Agency for Cybersecurity (ENISA), European Cybersecurity Competence Centre (ECCC), Digital Europe Programme	EL - Greece, IE - Ireland, IT - Italy	To assess whether EU actions are facilitating the detection of and response to significant and large-scale cybersecurity incidents effectively.
Special Report	The ECB supervisory tools	Quarter 3, 2026	Mihails Kozlovs	ECB		The ECB's use of its supervisory powers.

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Special Report	Illegal traffic in tobacco	Quarter 3, 2026	Petri Sarvamaa	OLAF, DG TAXUD	BE - Belgium, ES - Spain, PL - Poland, RO - Romania	To assess the effectiveness of the Commission and the member states in combatting illegal traffic in tobacco in the EU.
Special Report	EU protected marine areas	Quarter 3, 2026	Iliana Ivanova	DG ENV and DG MARE Cohesion Fund (CF), European Maritime Fisheries and Aquaculture Funds (EMFAF), European Regional Development Fund (ERDF), Horizon Europe, Interreg EU, LIFE	FR - France, IE - Ireland, SE - Sweden	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.
Special Report	Producer organisations in the fruit and vegetables sector	Quarter 3, 2026	Keit Pentus-Rosimannus	DG AGRI European Agricultural Guarantee Fund (EAGF)	ES - Spain, FR - France, IT - Italy, PL - Poland	To assess whether the EU support to fruit and vegetables producer organisations improve the competitiveness of their members.
Special Report	RRF Public Administration	Quarter 3, 2026	Ivana Maletić	DG ECFIN, SG REFORM	CZ - Czech Republic, DE - Germany, EL - Greece, ES - Spain	To assess whether the implementation of public administration reforms included in the RRFs addresses the main needs identified in the European Semester, and where appropriate by other relevant sources.

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.