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Date: Wednesday, October 21, 2026, 10:02 AM
To: Netherlands - Senate <postbus@eerstekamer.nl>
Subject: Indicative timetable of the European Court of Auditors' reports



EUROPEAN
COURT
OF AUDITORS

Dear reader,

We are pleased to inform you that an indicative timetable of the European Court of Auditors' recent and upcoming publications is now available on our [website](#).

Please note that we update the timetable on a quarterly basis and the further away we plan, the more indicative it becomes.

We hope this information is useful for your work.

Please do not hesitate to contact us for any further information regarding this planning.

Kind regards,

European Court of Auditors

Directorate of the Presidency
Institutional Liaison

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INDICATIVE TIMETABLE OF PUBLICATION OF REPORTS FROM OCTOBER 2026 TO SEPTEMBER 2027

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 2025	8 October 2026	Jan Gregor			To provide the Statement of Assurance concerning the reliability of the accounts and the legality and regularity of the underlying transactions.
Special Report	SR 24/2026 EU funding for innovation and competitiveness	15 October 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	SR 29/2026 Use of RRF support in public administration	20 October 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.
Specific Annual Report	Joint Undertakings 2025	23 October 2026	Lucian Romaşcanu	Joint Undertakings (JUs)		To provide the basis for the ECA's Statements of Assurance on the reliability of the JUs' 2025 accounts and on the legality and regularity of the transactions underlying these accounts.
Special Report	EU marine protected areas	26 October 2026	Iliana Ivanova	DG ENV and DG MARE Cohesion Fund (CF), European Maritime Fisheries and Aquaculture Funds (EMFAF), European Regional Development Fund (ERDF), Interreg EU, LIFE	FR - France, IE - Ireland, SE - Sweden	To assess whether the Commission and member states established a marine protected areas network that protects the EU marine environment to meet objectives of the Biodiversity strategy for 2030.
Specific Annual Report	Agencies 2025	29 October 2026	Petri Sarvamaa	Agencies		To provide the basis for the ECA's Statements of Assurance on the reliability of the agencies' accounts and on the legality and regularity of the transactions underlying these accounts.

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
Review	Opportunities for the 2028-2034 Multiannual Financial Framework – follow-up of ECA review 03/2025	4 November 2026	Jan Gregor	MFF/ EU Budget/Commission		To follow up the opportunities identified by the ECA Review 03/2025 "Opportunities for the post 2027 MFF" taking into account the published ECA opinions.
Special Report	Restrictive measures on trade	10 November 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, UK - United Kingdom	To assess whether the EU effectively applies the financial and trade sanctions established following the Russian invasion of Ukraine.
Special Report	SR 26/2026 EU support for technical and vocational education and training in least developed countries	16 November 2026	Bettina Jakobsen	DG INTPA, EEAS	BD - Bangladesh, LR - Liberia, NE - Niger, UG - Uganda, YE - Yemen	To assess whether the EU has delivered support for education in a specific group of countries, the least developed countries (LDCs), in an efficient, effective, and sustainable way.
Annual Work Programme	2027+ Work programme	17 November 2026	Tony Murphy			To list the ECA's audit priorities for the next two years.
Special Report	EU approach to forever chemicals (PFAS)	18 November 2026	Joëlle Elvinger	DG GROW, DG ENV, DG SANTE, ECHA and EFSA	DE - Germany, EL - Greece, NL - Netherlands	To assess whether the EU frameworks applicable to PFAS (forever chemicals) contribute to the safe and competitive management of these substances in the EU.
Specific Annual Report	European Schools 2025	19 November 2026	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 2025 financial year.
Special Report	SR 27/2026 EU development funding through the United Nations and member state organisations	23 November 2026	Bettina Jakobsen	DG INTPA, DG BUDG	CI - Cote d'Ivoire, MZ - Mozambique, NG - Nigeria	To assess whether EU development funding implemented through entrusted entities is managed well by the Commission.
Special Report	SR 28/2026 NGEU green bonds	25 November 2026	Jorg Kristijan Petrovič	DG BUDG, DG ECFIN		To assess the reliability of reporting on the sustainability of the Recovery and Resilience Facility (RRF) projects funded by the Next Generation EU (NGEU) green bonds.
Special Report	EU budget decommitments	1 December 2026	Lefteris Christoforou			To assess whether the Commission is managing the decommitted amounts appropriately, including the proper re-allocation of decommitted amounts made available again.

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	Resilience of critical infrastructure	Quarter 1, 2027	Annemie Turtelboom	DG HOME, DG MOVE, DG ENER, DG ECHO, DG MARE, JRC, DG REGIO, EMSA, EASA, ERA, ACER, EUROPOL, EEAS, COM General Secretariat, Connecting Europe Facility (CEF), European Regional Development Fund (ERDF), European Structural and Investment (ESI) funds, Internal Security Fund (ISF)	EE - Estonia, ES - Spain, FI - Finland, IT - Italy, PT - Portugal	To assess the contribution of EU measures to strengthen the resilience of critical infrastructure, in particular in the transport and energy sectors.
Special Report	Absorption of EU cohesion funds	Quarter 1, 2027	Alejandro Blanco Fernández	ERDF, CF, ESF+ / DG REGIO, DG EMPL, Cohesion Fund (CF), European Regional Development Fund (ERDF), European Social Fund Plus (ESF+)	CZ - Czech Republic, IT - Italy, PL - Poland, PT - Portugal	To assess how the Commission and member states are addressing the challenges associated with implementing and absorbing cohesion policy funds.
Special Report	Achieving the EU Solar Strategy targets	Quarter 1, 2027	Keit Pentus- Rosimannus	DG ENER, DG CLIMA, DG GROW, DG RTD, DG REGIO, DG ECFIN and CINEA European Structural and Investment (ESI) funds, Horizon Europe, Innovation Fund, Recovery and Resilience Facility (RRF)	DE - Germany, ES - Spain, PL - Poland	To assess the effectiveness of EU support to solar energy in view of the achievement of EU Solar Strategy targets.
Special Report	The ECB supervisory tools	Quarter 1, 2027	Mihails Kozlovs	ECB		To assess the ECB's use of its supervisory powers.
Review	EU cohesion funding for defence	Quarter 1, 2027	Annemie Turtelboom		EE - Estonia, ES - Spain, FI - Finland, PL - Poland, RO - Romania, SK - Slovakia	To describe how cohesion policy is supporting the EU's defence priorities.
Special Report	Upskilling and reskilling of workers	Quarter 1, 2027	Jorg Kristijan Petrovič	European Social Fund (ESF), European Social Fund Plus (ESF+)	DE - Germany, FR - France, PT - Portugal, RO - Romania	To assess the ESF/ESF+ support to upskilling and reskilling of workers towards the green and digital transitions.

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	EU support to Moldova and Georgia	Quarter 1, 2027	Laima Liucija Andrikiienė	DG ENEST, EEAS	GE - Georgia, MD - Republic of Moldova	To assess whether the EU support has been efficient and effective in Moldova and Georgia in their accession path and at verifying if the conditionality mechanism envisaged in the NDICI Regulation was effective.
Special Report	Return and reintegration of irregular migrants	Quarter 1, 2027	George Marius Hyzler	DG HOME, EU Return Coordinator, Frontex, Asylum Migration and Integration Fund (AMIF)	AM - Armenia, CY - Cyprus, FR - France, MA - Morocco	To assess whether the EU-supported system for returning irregular migrants from the EU is efficient and effective and whether its assistance to readmission in third countries is sustainable.
Special Report	EU support for coastal protection	Quarter 2, 2027	Daniel Caspary	DG CLIMA, DG ENV, DG REGIO, DG MARE and DG ECFIN, Cohesion Fund (CF), European Maritime and Fisheries Fund (EMFF), European Maritime Fisheries and Aquaculture Funds (EMFAF), European Regional Development Fund (ERDF), LIFE	IT - Italy, PL - Poland, PT - Portugal, RO - Romania	To assess whether the EU policies and funding for coastal protection contribute to adapting coastal areas to climate change effectively, taking into account current effects of climate and predicted future impacts.
Special Report	RRF measures in sustainable mobility	Quarter 2, 2027	Joëlle Elvinger	DG ECFIN, DG REFORM and DG MOVE, Recovery and Resilience Facility (RRF)	AT - Austria, ES - Spain, LT - Lithuania	To assess whether the RRF-funded transport investments promote low-carbon mobility effectively, accelerate the use of low carbon technologies, and reduce emissions in the transport sector, whilst contributing to EU 2030 targets.
Special Report	EU added value	Quarter 2, 2027	Katarína Kaszasová			To examine whether the Commission measures EU added value (EAV) consistently, reliably and using relevant criteria, and will assess the relevant quality control procedures. The audit will also identify good practices in EAV assessments.
Special Report	Cross-border rail for passengers	Quarter 2, 2027	Stef Blok	DG MOVE, DG ECFIN, DG ESTAT, DG COMP, DG CLIMATE, CINEA, EIB, RECOVER task force, Connecting Europe Facility (CEF), European Fund for Strategic Investments (EFSI), Horizon 2020, Horizon Europe, InvestEU,	DE - Germany, ES - Spain, FR - France, HU - Hungary, IT - Italy	To assess the Commission's action aimed at enhancing the competitiveness of EU long-distance cross-border passenger rail transport.

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				Recovery and Resilience Facility (RRF)		
Special Report	Industrial carbon management	Quarter 2, 2027	Carlo Alberto Manfredi Selvaggi	DG ENER, DG CLIMA, DG GROW, CINEA, ACER, Connecting Europe Facility (CEF), Innovation Fund	BE - Belgium, BG - Bulgaria, DK - Denmark, EL - Greece, FR - France, NL - Netherlands, NO - Norway, PL - Poland, SE - Sweden	To assess how the EU is deploying industrial carbon management.
Special Report	Just Transition Fund (JTF)	Quarter 2, 2027	Keit Pentus-Rosimannus	DG REGIO, DG EMPL, Just Transition Fund (JTF)	FI - Finland, PL - Poland, RO - Romania	To assess whether the JTF has effectively contributed to support the people, the economy and the environment of territories facing economic and social transformations in their transition to a climate-neutral economy.
Special Report	Peatlands and wetlands	Quarter 2, 2027	Ildikó Gáll-Pelcz	DG ENV, DG CLIMA, DG AGRI, DG REGIO, DG RTD, DG ECFIN, European Agricultural Fund for Rural Development (EAFRD), European Regional Development Fund (ERDF), Just Transition Fund (JTF), LIFE, Recovery and Resilience Facility (RRF)	DE - Germany, FI - Finland, IE - Ireland	To assess whether the EU-funded measures have been effective and sustainable in conserving wetlands and peatlands.
Special Report	European space policy	Quarter 2, 2027	Petri Sarvamaa	DG DEFIS, DG RTD, DG ECFIN, HADEA, EISMEA, EUSPA, ESA	DE - Germany, ES - Spain, FR - France, IT - Italy	To assess whether the EU has effectively contributed to supporting the development of a competitive space sector in Europe.
Activity Report	European Court of Auditors – Our activities in 2026	Quarter 2, 2027	Tony Murphy			To provide a yearly account of the work of the ECA.
Activity Report	2026 Activity Report of the Authorising Officer by Delegation	Quarter 2, 2027	Zacharias Koliass (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.

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	Generational renewal in agriculture	Quarter 3, 2027	Iliana Ivanova	DG AGRI, European Agricultural Fund for Rural Development (EAFRD)	AT - Austria, ES - Spain, PL - Poland, SI - Slovenia	To assess whether the Common Agricultural Policy supported generational renewal in agriculture effectively.
Special Report	Energy poverty	Quarter 3, 2027	Carlo Alberto Manfredi Selvaggi	European Regional Development Fund (ERDF), LIFE, Recovery and Resilience Facility (RRF)	EE - Estonia, EL - Greece, FR - France, RO - Romania	To assess the extent to which the Commission and member states were effective in alleviating energy poverty through building renovation as well as financial and support measures.
Special Report	Carbon Border Adjustment Mechanism (CBAM)	Quarter 3, 2027	Joëlle Elvinger	DG TAXUD, DG CLIMA and JRC	DE - Germany, IT - Italy, PL - Poland	To assess, based on the design and early implementation of CBAM, whether it is on track to contribute to prevention of carbon leakage for EU industries subject to carbon pricing.
Special Report	European trade defence	Quarter 3, 2027	Lucian Romaşcanu	DG TRADE, OLAF, DG TAXUD, DG GROW, DG COMP	ES - Spain, FI - Finland, IT - Italy, LT - Lithuania, PL - Poland	To assess whether the Commission and the member states apply and enforce trade defence instruments effectively to counter unfair trade practices.
Special Report	Buildings management	Quarter 3, 2027	Pierre Moscovici			To assess the effectiveness of selected EU Institutions' building use management. To examine whether their building management policy takes due account of objectives linked to cost and hybrid working.
Review	Review on migration and asylum - challenges, risks and opportunities	Quarter 3, 2027	Bettina Jakobsen	DG HOME, EUAA, EU-LISA, Frontex		To provide an updated and structured overview of the evolving EU migration and asylum policy landscape, drawing on past ECA work and recent policy and implementation developments.
Special Report	Wind energy generation	Quarter 3, 2027	Ildikó Gáll-Pelcz	DG ENER, DG REGIO, DG ECFIN, DG CLIMA, DG GROW and CINEA, Cohesion Fund (CF), European Regional Development Fund (ERDF), Innovation Fund, InvestEU, Just Transition Fund (JTF), Recovery and Resilience Facility (RRF)	DE - Germany, DK - Denmark, PT - Portugal	To assess whether EU action has led to improved wind energy manufacturing and installation capacities needed in support of the EU's 2030 targets.

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	Increased EU support to Ukraine	Quarter 3, 2027	Nikolaos Milionis	DG ENEST		To assess whether the new instruments supporting Ukraine are designed and implemented in a way that promotes progress towards macro-financial stability and EU membership, while protecting the EU's financial interests.
Special Report	Horizon Europe governance	Quarter 3, 2027	João Leão	DG RTD, EAs, JUs		To assess the effective functioning of the governance system of the programme Horizon Europe in view of improving its sound financial management.
Special Report	RRF revision of recovery and resilience plans	Quarter 3, 2027	Ivana Maletić	DG ECFIN and SG REFORM	ES - Spain, IT - Italy, PL - Poland, RO - Romania	To assess whether the amendments to the recovery and resilience plans (RRPs) based on the Commission's guidance from June 2025 have affected their overall ambition and implementation, and in what manner.
Special Report	European Semester	Quarter 3, 2027	Ivana Maletić	DG ECFIN	DE - Germany, EL - Greece, FR - France, PT - Portugal, SK - Slovakia	To assess the extent to which country-specific recommendations under the European Semester provide a robust basis for targeting and prioritising the use of EU funds, with EU added value, to address the structural challenges faced in member states.
Special Report	Land protected areas	Quarter 3, 2027	Daniel Caspary	DG ENV, DG AGRI and CINEA, Cohesion Fund (CF), European Agricultural Fund for Rural Development (EAFRD), European Agricultural Guarantee Fund (EAGF), European Regional Development Fund (ERDF), Horizon Europe, LIFE, Recovery and Resilience Facility (RRF)	DE - Germany, ES - Spain, RO - Romania	To assess whether the EU has established an effective network of land protected areas.
Special Report	European Innovation Council	Quarter 3, 2027	Mihails Kozlovs	DG RTD, EISMEA, EIB, AIFM		To assess whether the EIC Fund has been efficiently implemented and if it has been effective in achieving its strategic objectives.

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 proposals for new or updated legislation 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.