

Question for written answer E-003569/2025
to the Commission
Rule 144
Benedetta Scuderi (Verts/ALE)

Subject: Italian Court of Auditors reform and risks to the management of national recovery and resilience plan funds

In Italy, a legislative reform is afoot to change the functions of the Court of Auditors, in particular, the concomitant audit of the implementation of the national recovery and resilience plan (NRRP). The reform limits the Court's powers of intervention during project implementation, reducing its preventive and real-time auditing, including for Recovery and Resilience Fund financing.

Article 22 of Regulation (EU) 2021/241 requires Member States to take measures to prevent fraud, conflicts of interest, corruption and double funding, ensuring the effectiveness of internal controls and audit systems.

In the light of Articles 317 and 325 TFEU¹ and Opinion No 11/2020 of the European Court of Auditors (ECA)², can the Commission answer the following questions:

1. Is this reform compatible with the obligations laid down in Article 22 of Regulation (EU) 2021/241 and in Articles 317 and 325 TFEU?
2. Will the Commission carry out a formal assessment or request a discussion with the Italian authorities on the impact of the reform on the governance of the NRRP, in coordination with the European Court of Auditors?
3. What supervisory and intervention tools can be used to ensure that the reform does not drastically curb the effectiveness of audits and transparency in the management of funds?

Submitted: 16.9.2025

¹ Those articles compel Member States to ensure sound financial management, protect the EU's financial interests and cooperate with the Commission and the European Court of Auditors.

² The ECA has stressed the importance with regard to the NextGenerationEU instrument of robust and independent national audits.