

(English version)

**Question for written answer E-002426/25
to the Commission
Dick Erixon (ECR)
(16 June 2025)**

Subject: Strengthening audit capacity in the light of expanding EU budgets and high error rates

The European Court of Auditors' Review 03/2025 highlights a growing mismatch between the EU's expanding financial ambitions and its capacity for effective oversight. With calls for a larger post-2027 multiannual financial framework (MFF) to fund new priorities and crisis responses, the review stresses that this must be accompanied by strengthened audit and control mechanisms. The experience of NextGenerationEU demonstrated that neither the Court of Auditors nor national audit institutions were sufficiently resourced to fully cover the surge in spending.

This concern is reinforced by the Court's finding of a record-high error rate in EU spending in recent years, signalling increasing risks to sound financial management.

In the light of this:

1. How does the Commission intend to ensure that increases in the post-2027 EU budget are accompanied by a proportional strengthening of audit and control capacity?
2. Will the Commission commit to linking future budget expansions to guaranteed increases in resources for the European Court of Auditors and relevant national bodies?
3. What concrete steps will the Commission take to reduce error rates and ensure effective use of EU funds under the next MFF?

Submitted: 16.6.2025

**Answer given by Mr Serafin on behalf of the European Commission
(22 August 2025)**

The EU budget must be able to rely on a solid audit and control strategy, including close cooperation between the Commission and the European Court of Auditors (ECA), to ensure that EU funds are spent in accordance with applicable rules.

The proposed management, control, and audit framework for the next multiannual financial framework⁽¹⁾ is designed to provide strong assurance that funds are spent for their intended purposes and respect legality and regularity, by building on the lessons learned from the implementation of EU programmes and on the ECA recommendations.

The National and Regional Partnership plans proposal⁽²⁾ includes a clear set of key requirements for national management, control and audit systems, to be assessed in the approval process of the plans and monitored throughout implementation, including the allocation of sufficient resources to the relevant national authorities.

In line with the single audit principle, where appropriate, the Commission will rely on controls carried out by the Member States and will complement them by its own controls, focused on the systems put in place by the Member States to ensure the rigorous protection of the financial interests of the EU.

The Commission's proposal to simplify and harmonise rules — notably by reducing the fragmentation of funds and clarifying payment requirements for objective-based delivery models — are expected to lower error rates and reduce risks of diverging interpretation.

The Commission acknowledges the key role ECA plays in ensuring accountability, transparency, and the efficient use of EU resources, however, decisions on ECA's resources remain with the budgetary authority.

⁽¹⁾ https://commission.europa.eu/publications/multiannual-financial-framework_en.

⁽²⁾ https://commission.europa.eu/strategy-and-policy/eu-budget/long-term-eu-budget/eu-budget-2028-2034_en#legal-documents.