

(English version)

Question for written answer E-002902/25
to the Commission
Giuseppe Antoci (The Left)
(15 July 2025)

Subject: Impact of Italian Court of Auditors reform on protection of EU's financial interests

Bill AC.1621-A, recently adopted in the Italian Chamber of Deputies and now under consideration in the Italian Senate, includes amendments to Law No 20/1994 and the Code of Accounting Procedure. It provides for concurrent audits to be replaced by prior opinions with silent consent and for a delegation to the government to reform the Italian Court of Auditors and administrative liability regime.

The court has warned that the significant limitation of civil servants' liability would run counter to EU law and, together with other elements of the reform, would deeply affect the distribution of responsibilities among civil servants ⁽¹⁾.

There are also serious doubts as to whether it will actually be possible to prevent and punish fraud if the offence of abuse of office no longer exists and the ordinary judiciary has fewer investigative tools at its disposal.

In 2024, out of a total of 307 cases, the European Public Prosecutor's Office opened 228 investigations in Italy.

In view of the above:

1. What impact does the Commission think this reform will have on the protection of the EU's financial interests?
2. Can it say whether the weakening of the audit system could increase the risk of resources under the national recovery and resilience plan and EU funds being misused?
3. Will it urge the Italian authorities to strengthen independent and repressive monitoring tools?

Submitted: 15.7.2025

Answer given by Mr Serafin on behalf of the European Commission
(10 November 2025)

Pursuant to Article 22 of the regulation 2021/241 on the Recovery and Resilience Facility (RRF) ⁽¹⁾, Member States are primarily responsible for protecting the financial interests of the EU with regard to the RRF funds. In Italy, the body designated to audit the RRF funds *ex ante* is distinct from the Italian Court of Auditors.

This body is the Ispettorato Generale per il PNRR, located within the Ministry of Economy and Finance. Nonetheless, the Italian Court of Auditors is part of the governance of the National Recovery and Resilience Plan (RRP).

The Italian Court of Auditors may carry out *ex post* audits on a risk basis and on the expenses linked to the RRF (not on compliance with milestones and targets).

The Commission will assess the compatibility of this reform, which aims to boost the effectiveness of administrative action by mitigating the chilling effect associated with the risk of liability ⁽²⁾, with obligations laid down in Article 22 of the RRF Regulation once the bill is adopted.

Once a Member State adopts provisions that may relate to its audit and control arrangements, the Commission reassesses these arrangements, in light of the requirements of the regulation, and may launch system audits, review reports or corrective measures.

If the revised arrangements are considered inadequate, the Commission may downgrade the rating ⁽³⁾ of the RRF Plan, in which case no more payment can be made to the Member State until the related weaknesses or deficiencies have been addressed.

In shared management, the Commission can impose financial corrections under the Common Provisions Regulation ⁽⁴⁾ or Common Agricultural Policy if the reform undermines the management and control systems used.

¹ 'Resolution of the Italian Court of Auditors of 17 April 2025 on bill AC.1621: "Considerata l'importante limitazione della responsabilità dei funzionari pubblici che si porrebbe in controtendenza rispetto al diritto dell'Unione europea e, unitamente all'ampliamento del controllo preventivo di legittimità e alla previsione di un meccanismo di riduzione del danno erariale risarcibile per colpa grave, inciderebbe profondamente [...] sull'assetto delle responsabilità dei pubblici funzionari [...]".

⁽¹⁾ <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32021R0241>.

⁽²⁾ https://commission.europa.eu/document/download/9ccf6a60-8e2f-4193-868b-30a24c9e37e0_en?filename=16_1_63949_coun_chap_italy_en.pdf.

⁽³⁾ Against the criteria 2.10 of Annex V of the RRF Regulation.

⁽⁴⁾ <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32021R1060>.

Moreover, the European Anti-Fraud Office and European Public Prosecutor's Office carry out investigations related to fraudulent activities and other serious crimes or irregularities, each within the scope of their respective competence.

The Commission can also act under the Conditionality Regulation ⁽⁵⁾ if a breach of the principles of the rule of law affects or risks affecting the EU's financial interests, if there is no other instrument that can protect the EU budget more effectively, and if the other conditions of that regulation are fulfilled.

⁽⁵⁾ <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32020R2092>.