

(English version)

**Question for written answer E-003569/25
to the Commission
Benedetta Scuderi (Verts/ALE)
(16 September 2025)**

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 TFEU ⁽¹⁾ 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

**Answer given by Mr Dombrovskis on behalf of the European Commission
(25 November 2025)**

1. Pursuant to Article 22 of Regulation (EU) 2021/241 establishing the Recovery and Resilience Facility (RRF) ⁽¹⁾, Member States are primarily responsible for protecting the financial interests of the EU. In Italy, the body designated to audit the RRF funds is distinct and independent from the Italian Court of Auditors. This body is the Organismo indipendente di audit del Piano Nazionale di Ripresa e Resilienza (PNRR), (Ufficio XIII), within 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. 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 the satisfactory fulfilment of 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.

2. 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 established by the regulation, and may launch system audits, review reports or corrective measures if needed. If these arrangements are considered inadequate, the Commission may downgrade the rating of the RRF from 'A' to 'C' against the criteria 2.10 of Annex V of Regulation 2021/241, in which case no more payment can be made to the Member State until the related weaknesses or deficiencies have been addressed.

3. See the reply to the second question that provides an overview of supervisory and intervention tools at disposal of the Commission to assess Member States's audit and control arrangements.

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.

⁽¹⁾ <https://eur-lex.europa.eu/eli/reg/2021/241/oj/eng>.

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