

EN
E-004270/2025
Answer given by Mr Serafin
on behalf of the European Commission
(8.1.2026)

The adverse opinion of the Court of Auditors (ECA) concerns the legality and regularity of the EU budget expenditure¹, not the Resilience and Recovery Facility² (RRF), for which the ECA provided a qualified opinion³. The ECA's error rate, determined only for the EU budget expenditure, is a measure of irregularities, not fraud. These irregularities are addressed during the entire life cycle of the programme through corrective measures taken by the Commission.

Regarding EU budget expenditure, the ECA finds the highest error rate for Cohesion funds. In their implementation (under shared management), national authorities play a key role in ensuring the regularity of spending. The Commission conducts its own audits, based on a risk assessment per Member State. Cases of serious weaknesses and high levels of errors lead to reservations, reported in the Annual Activity Reports⁴, as well as to immediate remedial action plans. The Commission implements the Court's recommendations to improve, wherever and whenever needed, the capacity and effectiveness of the national authorities. For example, in line with the ECA's recommendations, the Commission updated its audit approach to cover more programmes and audit authorities in its on-the-spot re-performance audit work. In addition, the Commission agreed with national audit authorities an action plan⁵ to enhance the programme authorities' detection capacity.

Under the RRF Regulation⁶, it is primarily the responsibility of Member States to protect the financial interests of the EU and ensure that the use of RRF funds complies with relevant EU and national law⁷. The Commission checks, via its own audit work, that Member States fulfil their obligations pursuant to the RRF Regulation and Financing Agreement. The Commission has the right to reduce proportionately the support under the RRF and recover any amount due to the EU budget in cases of serious irregularities, including fraud, corruption and conflict of interest affecting the financial interests of the EU that have not been corrected by the Member State. In addition, the Commission's services closely monitor fraud cases thanks to an in-depth cooperation with the European Anti-Fraud Office and the European Public Prosecutor's Office and are following up on their recommendations.

¹ <https://www.eca.europa.eu/en/multiple-reports>.

² <https://eur-lex.europa.eu/eli/reg/2021/241/oj/eng>.

³ https://www.eca.europa.eu/ECAPublications/RV-2025-02/RV-2025-02_EN.pdf.

⁴ https://commission.europa.eu/strategy-and-policy/eu-budget/how-it-works/annual-lifecycle/assessment/annual-accounts-and-reports_en.

⁵ Action plan to enhance detection capacity: A Member State drive initiative – CPRE_24-0020-00 of 16/12/2024.

⁶ <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32021R0241>.

⁷ Article 22 of the RRF Regulation.