

(English version)

**Question for written answer E-002845/26
to the Commission
Barbara Bonte (Pfe)
(9 July 2026)**

Subject: Effective exercise by the ECA of its audit rights in relation to Pillar II of the Ukraine Facility

The Ukraine Investment Framework constitutes Pillar II of the Ukraine Facility and is implemented through indirect management by international financial institutions and other implementing partners. In Opinion 03/2023, the European Court of Auditors (ECA) highlighted risks relating to the effective exercise of its audit rights in the context of indirect management. It also referred to previous cases in which international organisations had restricted or refused access to documentation. Various guarantee and financing agreements have now been concluded under Pillar II.

1. Has the ECA already been able to effectively exercise its audit rights under Pillar II with regard to implementing partners, financial intermediaries or final beneficiaries, and have any cases been identified in which access to data, documents, systems or premises have been restricted or refused?
2. What contractual escalation, corrective and sanction mechanisms — including suspension of payments, financial corrections, recovery, contractual termination or exclusion from future operations — apply when implementing partners, financial intermediaries or final beneficiaries fail to comply with their audit or information-related obligations vis-à-vis the Commission, OLAF, the EPPO or the ECA?
3. What are the Commission's conclusions and further recommendations with regard to the second pillar and does it propose any compensatory supervisory measures in that regard?

Submitted: 9.7.2026

**Answer given by Ms Kos on behalf of the European Commission
(25 August 2026)**

The Commission is not aware of any difficulties faced by the European Court of Auditors (ECA) in accessing documents when auditing expenditure under indirect management in Ukraine, notably in the context of the implementation of Pillar II (Ukraine Investment Framework ⁽¹⁾) of the Ukraine Facility ⁽²⁾.

The Commission is committed to supporting the ECA in performing its audits. Implementing partners must comply with transparency requirements which are contractually enacted in the agreements signed with the Commission for the implementation of operations under the Ukraine Investment Framework.

In compliance with the existing rules and regulations, the framework Agreement for the implementation of EU funding under the Ukraine Facility establishes Ukraine's obligation to ensure that the European Anti-Fraud Office (OLAF), the European Public Prosecutor's Office (EPPO) and the ECA may freely exert their rights and have full access to carry out reviews, checks, audits and investigations ⁽³⁾.

The Commission considers that the existing control system for indirect management with entrusted entities is efficient. The Commission follows up on errors identified by the ECA and by the Commission's own audits and verifications, and recovers ineligible expenditure, or applies suspensions/reductions of payments, when appropriate and in accordance with the applicable legal framework.

⁽¹⁾ https://enlargement.ec.europa.eu/countries/ukraine/ukraine-investment-framework_en.

⁽²⁾ Regulation (EU) 2024/792 of the European Parliament and of the Council of 29 February 2024 establishing the Ukraine Facility, https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ:L_202400792.

⁽³⁾ See, e.g., Article 6(11), Article 7, Article 8, Article 9, Article 11 of the framework Agreement between the European Union and Ukraine on specific arrangements for implementation of EU funding under the Ukraine Facility.