

Explainer: European Court of Auditors Workplan 2026_27

These summaries distil key insights from sector reports, focusing on funding trends, EU financing mechanisms, and the core challenges affecting NGOs. They are designed to help EU-CORD members navigate the EU funding landscape more effectively and adapt their practices accordingly. We encourage members to consult the original reports for comprehensive context and detail.

Purpose

The European Court of Auditors (ECA) is the EU's independent external auditor, mandated to examine how EU funds are raised and spent. Its reports are central to the EU's accountability framework. The ECA's audit reports, reviews, and opinions are used to hold the European Commission, other EU institutions, and national administrations to account, and help EU citizens understand how public money is used and whether it achieves results.

ECA findings are highly influential because:

- **European Commission services regularly adjust programme implementation and financial management systems in response to ECA recommendations.**
- Legislators use ECA opinions to shape future EU laws and budgets, including sectoral programmes and the Multiannual Financial Framework (MFF).
- Member States take corrective actions following audits, especially where weaknesses in governance, compliance, fraud prevention, or programme design are identified.

For networks such as EU-CORD, the ECA's work is strategically relevant because it:

- Anticipates future policy shifts within EU external action, humanitarian aid, development cooperation, migration, climate action, and social inclusion.
- Highlights where EU funding systems are functioning well or where reforms are likely, helping NGOs prepare for operational or compliance changes.
- Shapes the environment in which partners in EU Member States, accession countries, and third countries must manage EU funds.

Influencing the European Court of Auditors

The European Court of Auditors operates independently, and no institution or stakeholder — including NGOs — can influence its findings or recommendations. However, NGOs can contribute to the evidence base when approached during an audit, providing data, documentation, interviews and examples of programme results. They may also shape the wider context the ECA observes by engaging in policy consultations, raising systemic challenges with DG INTPA or DG ECHO, and participating in NGO platforms that highlight risks or inefficiencies. These inputs do not determine the content of reports, but they can influence which issues emerge as significant from the auditors' perspective.

Once an ECA report is published, its conclusions are fixed, but what happens next is open to influence. The European Commission, the European Parliament, Member States and EU delegations all act on ECA findings, and this is where NGOs often have the greatest impact.

Civil society organisations regularly use these reports to advocate for improvements in programme design, funding modalities, compliance requirements and recognition of good practice. In this way, while NGOs cannot shape the audit outcomes, they can play a meaningful role in shaping the policy and operational reforms that follow.

Highlighted Work Priorities 2026–2027

The following tasks intersect with EU-CORD’s advocacy priorities, humanitarian and development programming, and the operational environment for civil society organisations.

- ECA [WP-2026_EN.pdf](#) : in full

Year	Theme	ECA Task / Report	Purpose / Relevance to EU-CORD Members
2026	Education & Development	Education in Least Developed Countries (LDCs) – <i>Special Report</i>	Assesses the efficiency, effectiveness, and sustainability of EU support to education in LDCs. Highly relevant for NGOs providing education in development and humanitarian contexts.
2026	Development Aid Governance	International Organisations – <i>Special Report</i>	Evaluates whether the Commission’s <i>pillar assessment</i> model effectively mitigates financial risks when EU funds flow through international organisations—important for NGOs partnering with UN/IFI actors.
2026	Humanitarian Response Civil Protection	Union Civil Protection Mechanism (UCPM) – <i>Special Report</i>	Reviews the efficiency and effectiveness of EU support for emergency response; relevant for rapid-response humanitarian actors.
2026	Financial Governance & Compliance	Anti-Fraud Strategy (CAFS) – <i>Special Report</i>	Assesses the effectiveness of the EU’s anti-fraud strategy, likely influencing future compliance expectations for NGOs.
2026	Climate & Environment	LIFE Programme 2014–2020 – <i>Special Report</i>	Evaluates whether LIFE strategic projects contribute effectively to EU green goals, useful for environmental NGO partners. <i>Relevant as there is a link to issues around civil society space in Europe.</i>
2026	Climate Transition & Global Resources	Critical Raw Materials for the Energy Transition – <i>Special Report</i>	Assesses whether EU actions ensure a secure supply of raw materials; important for the global supply chain and sustainability work.
2026	Fraud Prevention	Member States’ RRF Control Systems (Fraud) – <i>Special Report</i>	Evaluates effectiveness of fraud-prevention systems, often leading to tightened controls affecting NGOs.
2027	Ukraine Response	Increased EU Support for Ukraine – Special Report	Assesses the design, coordination, and accountability of Ukraine-related instruments (MFA+, Ukraine Facility). Critical for humanitarian and development NGOs working in or near Ukraine.
2027	Humanitarian Financing	Forgotten Crises – Special Report	Evaluates whether the EU effectively programmes, funds, and delivers humanitarian assistance in neglected crises—highly relevant for advocacy on equitable crisis attention.