



TEXTS ADOPTED

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Discharge 2024: EU general budget - Court of Auditors

1. European Parliament decision of 29 April 2026 on discharge in respect of the implementation of the general budget of the European Union for the financial year 2024, Section V - Court of Auditors (2025/2149(DEC))

The European Parliament,

- having regard to the general budget of the European Union for the financial year 2024¹,
- having regard to the consolidated annual accounts of the European Union for the financial year 2024 (COM(2025)0359 – C10-0149/2025)²,
- having regard to the Court of Auditors' annual report to the discharge authority on internal audits carried out in 2024,
- having regard to the Court of Auditors' annual report on the implementation of the budget concerning the financial year 2024, together with the institutions' replies³,
- having regard to the statement of assurance⁴ as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2024, pursuant to Article 287 of the Treaty on the Functioning of the European Union,

¹ OJ L, 2024/207, 22.2.2024, ELI:
<http://data.europa.eu/eli/budget/2024/207/oj>.

² OJ C, C/2025/4944, 13.10.2025, ELI:
<http://data.europa.eu/eli/C/2025/4944/oj>.

³ OJ C, C/2025/5409, 8.10.2025, ELI:
<http://data.europa.eu/eli/C/2025/5409/oj>.

⁴ OJ C, C/2025/5407, 13.10.2025, ELI:
<http://data.europa.eu/eli/C/2025/5407/oj>.

- having regard to Article 314(10) and Articles 317, 318 and 319 of the Treaty on the Functioning of the European Union,
 - having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012⁵, and in particular Articles 59, 118, 260, 261 and 262 thereof,
 - having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union⁶, and in particular Articles 59, 118, 266, 267 and 268 thereof,
 - having regard to Rule 102 of and Annex V to its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control (A10-0052/2026),
1. Grants the Secretary-General of the Court of Auditors discharge in respect of the implementation of the budget of the of the Court of Auditors for the financial year 2024;
 2. Sets out its observations in the resolution below;
 3. Instructs its President to forward this decision and the resolution forming an integral part of it to the Council, the Commission and the Court of Auditors, and to arrange for their publication in the *Official Journal of the European Union* (L series).

⁵ OJ L 193, 30.7.2018, p. 1, ELI:
<http://data.europa.eu/eli/reg/2018/1046/oj>.

⁶ OJ L, 2024/2509, 26.9.2024, ELI:
<http://data.europa.eu/eli/reg/2024/2509/oj>.

2. European Parliament resolution of 29 April 2026 with observations forming an integral part of the decision on discharge in respect of the implementation of the general budget of the European Union for the financial year 2024, Section V - Court of Auditors (2025/2149(DEC))

The European Parliament,

- having regard to its decision on discharge in respect of the implementation of the general budget of the European Union for the financial year 2024, Section V – Court of Auditors,
 - having regard to Rule 102 of and Annex V to its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control (A10-0052/2026),
- A. whereas in the context of the discharge procedure, the discharge authority wishes to stress the particular importance of further strengthening the democratic legitimacy of Union institutions by improving transparency and accountability and by implementing the concept of performance-based budgeting and good governance of human resources;
- B. whereas the Court of Auditors (the ‘Court’) is the Union’s external auditor, entrusted, through independent, professional and impactful audit work, to assess the economy, effectiveness, efficiency, legality and regularity of Union action to improve accountability, transparency and financial management, and thereby enhance citizens’ trust and respond effectively to current and future challenges facing the Union;
- C. whereas, without prejudice to Articles 287 and 319 of the Treaty on the Functioning of the European Union (TFEU), every year since the close of the financial year 1987, the Court has had its revenue and expenditure accounts audited by an independent external auditor and, since the report on the financial year 1992, the external auditor’s reports have been published in the *Official Journal of the European Union*;
- D. whereas management accountability towards the budgetary authorities is provided via the annual activity report of the Secretary-General of the Court, the purpose of which, in accordance with Article 74(9) of the Financial Regulation, is to provide information about the management of resources, including systems, and about the efficiency and effectiveness of the Court’s internal control systems;

- E. whereas, by performing its tasks in a transparent and independent way, the Court contributes to democratic oversight, public debate and sound financial management of the Union;
 - F. whereas the Court has taken a position according to which, to assess Union governance, its accountability and transparency and the quality and reliability of the information and data reported on the implementation of Union policies, the best solution would be for the Court to be mandated to audit all Union institutions, bodies, offices and agencies set up by or under the Treaties and all the intergovernmental structures of key relevance to the functioning of the Union; whereas Parliament strongly supports the Court and would welcome initiatives that would strengthen the ability of the Court to deliver on its mandate;
1. Notes that the budget of the Court falls under MFF heading 7, 'European public administration', which amounted to EUR 13,3 billion in 2024 (representing 6,9 % of the total Union budget); notes that the Court's budget of approximately EUR 0,2 billion represents approximately 1,5 % of the total administrative expenditure of the Union;
 2. Notes that the Court, in its Annual Report for the financial year 2024 (the 'Court's report') examined a sample of 70 transactions under the heading 'Administration', the same number as in 2023; notes that the Court further states that administrative expenditure comprises expenditure on human resources, including expenditure on pensions, which in 2024 accounted for approximately 69 % of the total administrative expenditure, and expenditure on buildings, equipment, energy, communications and information technology (IT), and that its work over many years indicates that, overall, this spending is low risk;
 3. Notes that 16 (23 %) of the 70 transactions contained errors but that the Court, based on the 3 errors which were quantified, estimates the level of error to be below the materiality threshold;
 4. Notes that the financial statements of the Court are audited by an independent external auditor in order to ensure the same principles of transparency, accountability and independence as the Court applies to its auditees;
 5. Welcomes Special Report 24/2024 of the Court and its findings and recommendations on the Union civil service's employment framework; recalls that it considers it important to have a more in-depth investigation into the administrative expenditure and repeats its call to include in its work comprehensive data on all institutions in order to provide a coherent basis for a consistent discharge procedure; invites the Court to keep the discharge authority updated on any initiative on this matter;

6. Notes the announcement by the Court of 1 October 2025 on the introduction of a revised audit approach for Joint Undertakings starting with the 2025 financial year; notes that this change was prompted, *inter alia*, by staff capacity constraints and by the cessation of audits of Joint Undertakings under Horizon Europe by the Commission's Internal Audit Service, which had previously audited Joint Undertakings, thereby limiting the availability of complementary audit assurance; notes further that the new approach foresees an adequate audit sample size, the consolidation of audit work across all Joint Undertakings and the issuance of two separate statements of assurance, supported by additional thematic and special reports; calls on the Court to ensure that the revised methodology is implemented in a timely manner and that it continues to meet the highest standards of audit quality, reliability and assurance for the protection of the Union's financial interests;

Budgetary and financial management

7. Notes that the overall budget (C1 appropriations) of the Court for 2024 amounted to EUR 185 655 890, equivalent to an increase of 6,05 % from EUR 175 059 922 in 2023; notes that the increase was primarily due to salary adjustments; notes that for 2024, 89,50 % of appropriations (up from 88,50 % in 2023) were for its members and staff, while 10,50 % were for buildings, equipment and miscellaneous expenditure (down from 11,60 % in 2023);
8. Notes that the implementation rates for commitments and payments for 2024 remained high, almost the same as in 2023, whereas the utilisation rate for appropriations stood at 97,30 % and payments represented 94,81 % of total commitments in 2024; notes an increase in the cancelled appropriations at year-end from approximately EUR 3,4 million in 2023 to EUR 4,4 million in 2024; commends the Court for having maintained below 11 days the average time for payment of invoices in 2024; encourages the Court to maintain strict cost discipline, continue prioritising operational efficiency, and further reduce year-end cancellations, thereby improving efficiency and the value-for-money of its appropriations;
9. Notes that the Court regularly carried out budgetary reviews over the year, which in 2024 resulted in 29 budgetary transfers totalling approximately EUR 4,5 million, down from approximately EUR 5,7 million in 2023; notes that those transfers were needed to reinforce budget lines related to, *inter alia*, IT projects (+20,28 %), fitting-out of premises (+560,18 %), and technical equipment and installations (73,53 %); notes that, according to the Court's replies to the questionnaire submitted by the Committee on Budgetary Control for the 2024 budgetary discharge (the 'Questionnaire'), reallocations were also necessary due to a higher-than-budgeted level of inflation and the resulting price indexations affecting new and existing contracts;

10. Notes that, according to the Questionnaire, the impact of the illegal Russia's war of aggression against Ukraine was felt by the Court through inflation-driven increases in the cost of goods, services and logistics in 2024; welcomes the Court's measures to counter such effects by conducting more detailed pre-market analyses to ensure realistic planning and effective procurement; notes further with satisfaction that the Court's costs for energy consumption (Budget Item No. 2024) fell significantly, from EUR 1 556 671 in 2023 to EUR 887 827 in 2024, mainly because of a reduction in the fixed electricity price, in line with the interinstitutional contract with the provider concerned; acknowledges the need for all Union institutions to improve their budget management, including by taking into account price volatility, especially in the energy sector, when concluding contracts with service providers;
11. Notes that commitments totalling approximately EUR 9,9 million for Budget Title 1 and approximately EUR 8,4 million for Budget Title 2 were carried over automatically from 2024 to 2025 to cover costs for, *inter alia*, missions, training and translation; notes that an amount of EUR 602 000 was carried over by decision, whereas that amount is linked to a budgetary transfer approved by the budgetary authorities for the replacement of the Court's K1 lifts;
12. Notes that the budgeted appropriations (C1) for missions of the Court's members and staff was EUR 2 860 000 in 2024 (up from EUR 2 722 000 in 2023); notes that, of those appropriations, an amount of EUR 2 469 344 was committed, of which EUR 2 184 344 was paid (i.e. an implementation rate of 88,46 %) in 2024;
13. Notes with satisfaction that, according the Questionnaire, with regard to the Court's budget item for publications, budgeted appropriations decreased from EUR 810 000 in 2014 to EUR 300 000 in 2024 due to an increase in the in-house production of reports and the virtual promotion of publications; notes that the Court's estimates for that budget item have further decreased in the following budgetary years; notes further the Court's tendency to decrease the budget for interpretation and the services of experts (consultations, studies etc.) and the plan to decommission its fixed telephony to generate further savings;
14. Welcomes, as reflected in the Court's response to the various points raised by the discharge authority in the context of the 2023 discharge exercise (hereinafter the 'Follow-up Report'), the Court's ongoing work to revise its missions guide in order to address, in a proactive way (i.e. at the moment of the mission preparation), matters such as cost-efficiency and ways to minimise environmental impact, among others; invites the Court to keep the discharge authority informed of the progress made in that regard;

15. Notes with satisfaction that the external auditor declared that the resources allocated had been used for their intended purpose and that the control procedures put in place by the authorising officers provided the necessary guarantees to ensure that financial operations were in compliance with the applicable rules and regulations;
16. Underlines that the Court is the Union's external auditor and the cornerstone of independent financial accountability over the Union budget; stresses that, in a context of unprecedented growth in Union expenditure, in the volume of borrowing operations and in the complexity of new financial instruments, the Court must be provided with resources that are commensurate with the scale and complexity of its audit mandate; supports the Court's continued cost discipline; invites the budgetary authorities, in adopting future budgets, to ensure that the Court is adequately resourced to scrutinise the rapidly expanding Union financial architecture;

Internal management, performance and internal control

17. Notes that the Court spent a total of 3 176 days in Member States and outside the Union, compared with 4 897 days in 2023, and 1 244 days at Union institutions, agencies and bodies and other international organisations and private audit firms, compared to 1 370 in 2023;
18. Notes that, during 2024, the Court presented 2 annual reports, 3 specific annual reports, 28 special reports, 4 reviews and 3 opinions, totalling 40 items (down from 45 items in 2023); welcomes the Court's focus, through special reports and reviews, in 2024 on pressing challenges that the Union is facing on key topics such as financial instruments in cohesion policy, transparency of Union funding granted to NGOs, Union bodies fighting fraud, security of gas supply, investment in artificial intelligence (AI), climate adaptation, absorption of the Recovery and Resilience Facility (the 'RRF'), the road to zero-emission cards, support for refugees in Türkiye and the Union's industrial policy on hydrogen; welcomes further the Court's planned reports on the RRF in areas such as transparency and traceability, as well as on the Union's architecture and strategy in the fight against fraud and the Union's support to Ukraine, Moldova and Georgia; notes an improvement with regard to stakeholders' satisfaction with the Court's work, with a survey carried out in 2024 showing that 89 % of respondents (up from 85 % in 2023) considered the Court's reports useful and that 82 % (up from 78 %) considered the Court's work to have an impact;
19. Calls on the Court to provide more detailed and systematic assessments of the spillover effects of Union-funded programmes on Member States, both those with high and those with low absorption rates of Union funds; stresses that a comprehensive analysis of the

economic, social, administrative and territorial impacts of such spillover effects, including cross-border and distributional effects, would strengthen the evaluation of the long-term impact, added value and sustainability of Union spending and support better-informed policy-making at both Union and national level;

20. Notes that the Court has a set of key performance indicators (KPIs) to measure progress made towards achieving its strategic goals, in line with the Court's 2021-2025 strategy; notes the Court's strategic goals for 2024: improvement of accountability, transparency and audit arrangements, targeting of areas and topics where audits can add most value and the provision of strong audit assurance in a challenging and changing environment; invites the Court to present its KPIs, the degree of progress achieved and targets in a summarised way in the future (table format); calls on the Court to further develop KPI based on the performance and results of European policies in order to clearly measure the impact of the policies pursued by the Commission;
21. Invites the Court to consolidate its findings into a comparative performance analysis and to develop a methodology for a "performance compass" of Union programmes; believes that such an instrument, while respecting the diversity of policies, would provide the discharge authority, decision-makers and the general public with clear guidance on which programmes use resources effectively and which might be candidates for termination or fundamental restructuring;
22. Appreciates that the Court measures the implementation of its recommendations based on the follow-up carried out by its auditors; notes that, in 2024, the Court analysed the recommendations addressed to the Commission and other institutions in its 2020 reports; notes that 93 % of the 19 recommendations made in the Court's 2020 annual report and 88 % of the 186 recommendations in the Court's 2020 special reports had been implemented either in full, or in some or most respects;
23. Notes that, according to the Follow-up Report, the Commission has agreed to provide the Court with a manual extraction of data from the ARACHNE tool; deplores, nevertheless, the fact that the Court's access to FENIX, the reporting tool on the RRF, remains an open issue, with the Commission granting the Court partial access to only some of the FENIX modules, and the information contained therein not being updated in a timely manner; welcomes a reported increase in the number of the Court's users who have access to FENIX; supports, nevertheless, the Court's request to the Commission to grant the Court full access as soon as possible; recalls that the Commission's Directorate-General for Economic and Financial Affairs has endeavoured to grant the Court access to FENIX files within 2 weeks of approving a payment request; is alarmed, however,

that in practice this deadline is not being met in many cases, and delays of up to 2,5 months have been encountered in some instances, significantly slowing down the delivery of Court findings or undermining the effectiveness and timeliness of the Court's audit work, in particular on high-risk expenditure such as the RFF; reminds in this context the Commission of its obligation under Article 263 of the Financial Regulation to grant the Court comprehensive access to all relevant systems and databases (ARACHNE, FENIX and ARES, among others); calls therefore on the Commission to remedy this situation without delay, including by concluding an interinstitutional arrangement ensuring the Court's full, systematic and real-time access to all relevant databases, including ARACHNE and FENIX; invites the Court to report back to the discharge authority on concrete improvements achieved;

Human resources, equality and staff wellbeing

24. Notes that the Court, at the end of 2024, had 961 members of staff (down from 969 in 2023), including temporary agents (192 in 2024, down from 204 in 2023), contract staff (84 in 2024, down from 86 in 2023) and seconded national experts (26 in 2024, the same as in 2023); recalls the importance of providing permanent contracts to employees in order to maintain skills, ensuring continuity and a productive and stable working environment;
25. Notes that, in 2024, 54 % of the Court's staff were women (up from 53 % in 2023) and 46 % were men; regrets the fact that women represent only 30 % of the Court's senior management, the same as in 2023; regrets further a decrease in the proportion of women in middle-management positions from 40 % to 37,30 % in 2023; recalls the fact that gender equality is a Treaty-based principle that should be respected by all institutions and invites the Court to continue its efforts to promote gender balance for middle and senior management;
26. Notes that, according to the Questionnaire, the Court employed 64 trainees, 59 of whom received a monthly allowance in 2024; welcomes the Court's new programme, entitled TraineeEca Career Development, which aims to offer job opportunities to the most deserving trainees; notes, in addition, the Court's plan to offer special traineeships in the area of AI to recent university graduates and doctoral students in that area; renews its emphasis that traineeships should be remunerated in compliance with Parliament's resolution of 15 June 2023 on Quality Traineeships in the Union (2020/2005(INL)), which calls for all internships in the Union to be paid; emphasises that unpaid traineeships constitute a form of exploitation of young workers and a barrier to equal opportunities;
27. Notes that, according to the Questionnaire, recruiting officials continued to be a challenge for the Court in 2024, due to a lack of

attractiveness of Luxembourg as a place of work or the lack of interest in audit and control jobs among young workers; notes with satisfaction that the Court addressed this issue by organising regular selection procedures that target the Court's trainees, organising internal competitions to retain the most deserving talent and increasing outreach activities; encourages the Court to continue these efforts, in order to safeguard the continuity of its activity; acknowledges, in this context, that a competition clause is needed with a view to also organising EPSO competitions exclusively for Luxembourg; commends the Court for having joined an interinstitutional agreement whereby staff recruited by Luxembourg-based Union institutions receive a housing allowance as of 2025 in order to compensate for the high cost of living in Luxembourg;

28. Is aware that the Court has no role in the selection process for members under Article 286(2) TFEU; recalls, nevertheless, that there is still a significant gender imbalance among the members of the Court, with only 10 women among the 27 members; regrets the fact that several Member States have never nominated a woman to the Court; reiterates its call on Member States to take the need for gender balance into account when proposing candidates, aiming for a more balanced and representative composition of the Court, while ensuring that nominations continue to be based on merit, qualification and independence criteria;
29. Continues to express regret for the Council's practice of nominating members of the Court despite them being rejected by Parliament; reiterates its call for a revision of the nomination procedure, which would give Parliament a binding role in evaluating the suitability of candidates for the Court;
30. Appreciates the extensive teleworking regime, offered by the Court in order to mitigate the recruitment challenges, of up to 10 days per month, of which 5 days can be spent teleworking from outside the place of employment, capped at 30 days per year; notes that, according to the Questionnaire, the Court revised its hybrid working rules in 2024 to take into account, among other things, feedback received; invites the Court to carry out regular checks to ensure that those rules are adhered to; notes with satisfaction that, according to the Questionnaire, the Court takes action in a variety of ways to ensure its staff's physical and mental wellbeing;
31. Notes an increase in both the vacancy and turnover rates, from 6,60 % in 2023 to 7,90 % in 2024 in the case of the latter, and from 2,27 % to 2,49 % in the case of the former, with the turnover rate representing the number of staff leaving as a proportion of all staff;
32. Notes that several nationalities, in particular from Nordic Member States, are underrepresented among the Court's staff; notes that there is a risk of the situation further declining due to aging of staff

and lack of recruitment of candidates from those Member States; recalls the Court's recurrent efforts to tackle this imbalance by increasing publicity for the Court's competition and vacancy notices in significantly underrepresented Member States, cooperating with members of the Court to disseminate its notices and reaching out to potential candidates by attending career fairs in certain Member States; notes in addition that, according to the Follow-up Report, the Court also developed an action plan with 10 actions over the coming 5 years, with a view to reversing the current underrepresentation of certain Member States; invites the Court to keep the discharge authority informed of the progress in and the outcome of the implementation of that action plan;

33. Recalls that, at the end of 2023, all 29 additional posts (temporary agents) required for the RRF audit of EUR 723,8 billion were filled; understands, however, that the materiality, complexity and large amounts of, and rapid disbursements from, the RRF continue to pose challenges and that current resources are not sufficient to systematically ensure that RRF expenditure complies with Union and national rules and to respond to the increased Union activities; commends, nevertheless, the efforts made by the Court to carry out its duties regarding the RRF so far despite the inadequacy of the resources available; supports, in this context, the Court's request to convert the 29 temporary agents hired for RRF-related audits into permanent posts; highlights the importance of ensuring that the Court is consistently provided with adequate staffing levels and structurally equipped to fulfil both its mandate and additional responsibilities stemming from future performance-based financing instruments, including the Multiannual Financial Framework;
34. Notes with appreciation that also in 2024 the Court exceeded the professional training target of 5 days of non-language training per year for auditors, in line with the International Federation of Accountants' recommendations, and 2 days for non-audit staff (respectively 5,8 and 3,9);
35. Notes that, in 2024, the average absence due to illness was 9,9 days per staff member, almost the same as in 2023; notes furthermore that, in 2024, 3 staff members (4 in 2023) were absent due to prolonged illness, which is defined as lasting more than 200 days in a year;
36. Notes that 13 cases of burnout were reported in 2024, up from 7 cases in 2023; notes with concern the significant increase in reported burnout cases in 2024; calls on the Court to carry out a thorough analysis of the reasons for this significant increase, including on workload distribution, organisational drivers and structural risks, and to integrate the evidence-based findings into its human-resources planning and management practices, with a view to effectively preventing burnout and improving the working

environment; welcomes the fact that the Court took several steps to reduce the risk of burnout by introducing a full wellbeing programme, offering resilience training, publishing and implementing guidelines on returning to work after long-term sick leave, continuing to offer mental health first aid, and providing financial support to staff by covering the cost of 10 sessions with a psychologist of their choice; notes, in particular, that the Court organised 4 compulsory training sessions for managers in 2024, focusing on staff wellbeing, performance, work-life balance and preventing burnout;

37. Commends the Court's awareness-raising activities, surveys and training sessions, offered to its staff, members, or both, in 2024, on the Court's anti-harassment and respectful workplace policy; notes with concern that in 2024 there was one administrative investigation concerning allegations of sexual and psychological harassment which was followed up by disciplinary action on the basis of the conclusion that there was inappropriate behaviour on the part of the person under investigation;
38. Notes that, according to the Questionnaire, the Court took many actions in 2024, in line with its Diversity and Inclusion (D&I) Action Plan 2021-2025, in various areas such as recruitment, training, career development, working conditions and staff awareness; notes that the Court integrates D&I into its performance management, evaluation, certification and promotion processes, as well as its training programmes, with 13 managers having taken a voluntary D&I assessment in 2024; welcomes the specialised training course entitled "Women managers rise up: skilling for success" which the Court organised to encourage women to pursue management roles; welcomes further the Court's new positive action programmes for trainees and contract staff targeting people with disabilities, with two traineeships per year offered to people with a recognised disability; notes with satisfaction that the Court organised in 2024 the fourth Court Disabilities Awareness Week, where a new Disability Roadmap was launched, highlighting the Court's efforts towards a more inclusive workplace; notes with satisfaction that the Court also publishes mid-term reviews of its D&I Action Plan in order to ensure transparency and engagement across the organisation;

Ethical framework and transparency

39. Emphasises the critical role of the Court as the Union's independent external auditor and guardian of its finances, which requires the Court to uphold the highest standards of integrity, professionalism and accountability, as well as the principle of mutual sincere cooperation between the Union's institutions, serving as a model institution to inspire confidence and credibility; recalls that, in accordance with Article 285 TFEU, the members of the Court must exercise complete independence and adhere to the highest ethical

principles, demonstrating integrity, objectivity, professional conduct, dignity, commitment and loyalty;

40. Notes with concerns the Court's refusal to lift the immunity of its former President and the Court's decision to deny the request of the European Public Prosecutor's Office (EPPO) to allow a number of the Court's staff members to testify in an ongoing criminal investigation; notes, based on the Follow-up Report, that the Court did not lift said immunity because the EPPO did not provide the Court with "sufficient information enabling it to understand which actions the persons concerned are accused of and in how far such actions might constitute criminal conduct", and that the Court relied on case-law as part of the applicable legal framework in support of that position; notes that, on 10 February 2025, the EPPO filed an appeal (case number T-99/25) with the Court of Justice of the European Union (CJEU) under Article 263(4) TFEU against the Court's decision to deny the EPPO's request to allow a number of the Court's staff members to testify in an ongoing criminal investigation; notes further that the aforementioned appeal did not challenge the non-lifting of the immunity of the persons concerned; stresses that the Union institutions' duty of sincere cooperation requires that authorisations to hear staff as witnesses in criminal investigations be refused only in strictly exceptional circumstances; urges the Court to clarify the criteria applied when deciding on requests from the EPPO and to ensure that such decisions cannot be perceived as obstructing judicial investigations; calls on the Court to maintain a high level of transparency and accountability in its cooperation with the EPPO and other Union bodies responsible for combating fraud and misconduct and to ensure that immunity is not invoked to hinder legitimate judicial proceedings;
41. Notes that there were no whistleblowing cases at the Court in 2024; notes furthermore that, in 2023, the Court launched the process of updating the Court's rules on conducting administrative investigations and disciplinary procedures, which was finalised in early 2024;
42. Notes with satisfaction that the Court has in place a robust ethical framework that includes ethical guidelines applicable to both the Court's members and staff and a code of conduct for the Court's members; notes that the Court also has an Ethics Committee that meets regularly to review relevant ethical matters, including members' external activities, and that is formed by two members of the Court and one external member; notes from the annual report of the Ethics Committee for 2024 that the Ethics Committee held six meetings and received 17 declarations from current Court members (on external activities) and former Court members (on their intended occupations after ceasing to hold office), with all of them having been issued a positive opinion in 2024;

43. Notes that the declarations of interest of the Court's members are filled in annually and any time there is a significant change and are published on the Court's websites; notes with satisfaction that details on the Court members' missions, including costs, are also published online; commends the Court for having finalised the work on updating its rules on conducting administrative and disciplinary measures in 2024; notes that, according to the Questionnaire, no cases of conflict of interest were detected in 2024;
44. Notes with satisfaction that, according to the Questionnaire, the Court organises an ethics day training event annually; notes further that the Court provided all staff, including newcomers and managers, with ethics-related courses, including 3 ethics workshops in 2024; notes that such courses attracted 681 participants that year;
45. Notes that, in 2024, neither the European Anti-Fraud Office (OLAF) nor the Ombudsman initiated any investigations involving the Court;
46. Reiterates its criticism, expressed in previous discharge resolutions, of the Court's decision from 2022 concerning its members' travel, missions and use of drivers and cars, which is against the general principle that the car fleet should not, under any circumstances, be used outside of the strict performance of the duties of Court's members; reiterates further its call on all Union institutions to agree on a single system regarding the use of service cars to be applied horizontally, which would reduce confusion and increase transparency and efficiency in the use of public money; welcomes the fact that, in 2024, the Court, jointly with the CJEU, invited the Commission to participate in an interinstitutional dialogue with a view to agreeing on common rules regarding the use of official cars; notes, in this context, that, according to the Questionnaire, an *ad hoc* working group was created, met multiple times and issued several recommendations; invites the Court to keep the discharge authority informed of the progress made in this matter;
47. Recalls the fact that the Internal Audit Service of the Court (IAS) carried out an audit on the ethical framework applicable to the Court's staff and members; notes that, according to the Final Report (02/2023) sent by the Court to Parliament's President on 9 July 2024 and according to the Questionnaire, the IAS issued 16 recommendations, 15 of which have already been completed, with one, concerning conflicts of interest of staff, ongoing; urges the Court to complete the outstanding recommendation without delay and invites it to keep the discharge authority duly informed of the progress made in this regard;
48. Notes that, according to the Court's report, no cases of corruption or fraud in the Court's internal operations were identified in 2024; appreciates the Court for organising preventive training on anti-corruption policies and procedures, 10 sessions of which were held

in 2024 with 257 people attending in total; appreciates the fact that, according to the Follow-up Report, the Court issued in 2024 a single consolidated document on addressing fraud-related matters in the context of its audit activities, that provides comprehensive and detailed guidance to the Court's auditors, thus harmonising how the Court's audit chambers address cases of suspected fraud, corruption or any other illegal activity affecting the financial interests of the Union uncovered during external audit work, and contributing to ensuring consistency; notes that the fraud risk in connection with the Court's internal operations is managed through the Court's internal control framework designed to prevent, detect, correct and follow-up on any irregularities involving Court members or staff that might affect the Union's financial interests; notes further the Court's view that designing a standalone antifraud strategy for internal operations "would entail disproportionate administrative burden, given the extensive controls already in place", but continues to ask the Court to adopt an anti-fraud strategy covering all types of operations;

49. Notes the Court's view, as expressed in the Follow-up Report, that its role as an independent external audit institution places it outside the typical scope of entities seeking to interact with and lobby Union decision-making bodies; is of the opinion that this argument does not fully apply because the Court issues special reports in which the Court examines whether the objectives of Union policies and programmes have been met, which gives the Court's work either a political or advisory dimension, even if the Court is not a decision-making body; recalls, in addition, that there are other non-decision-making and advisory bodies of the Union that have formally joined the Union's Transparency Register; reiterates its call on the Court to join the Transparency Register without delay, in line with the practices of other non-decision-making Union bodies, in order to reinforce public trust while fully preserving its independence as the Union's external auditor;

Digitalisation, cybersecurity and data protection

50. Notes that, according to the Questionnaire, the Court's total IT (hardware, software, IT service and telecommunications) budget committed decreased by 12,10 % from approximately 10,8 million in 2023 to approximately EUR 9,5 million in 2024; notes, among the Court's major IT projects financed in 2024, the upgrade of its website and intranet, the migration to a more secure remote access solution and the implementation of a new translation management system;
51. Strongly supports the Court's efforts to develop an audit knowledge ecosystem through digitalisation; notes, in this context, that, according to the Questionnaire, in 2024 the Court implemented several initiatives to enhance its digital capabilities and operational efficiency, including the integration of audit information systems, the

increasing of the interoperability between systems and applications, the introduction of the Document Reading Assistant (DORA) to support knowledge management in audit activities, the launch of the BibliotECA Discovery Collections Service and the adoption of a new digital archiving policy; emphasises that pairing digitalisation with an increased number of on-site visits should lead to more efficient and accurate audit outcomes; encourages further investments in AI-assisted audit tools and interoperability of systems to enhance audit precision, reduce administrative burden, and maximise value-for-money;

52. Appreciates the publication of the Court's Artificial Intelligence initial strategy and deployment roadmap for 2024-2025; notes with satisfaction that, according to the Questionnaire, the Court made steady progress in implementing that strategy, focusing, *inter alia*, on testing and preparing for the rollout of tools such as Microsoft Copilot and GPT@EC, raising staff awareness with targeted AI training, as well as testing AI applications in audit work and sharing preliminary findings; welcomes furthermore the strengthening of the Court's AI governance, with the Court setting up the AI Advisory Committee and appointing an AI correspondent in 2024; notes with satisfaction that the AI Advisory Committee, whose role is to support and advise the Court in fulfilling its obligations stemming from the legal and ethical framework governing the use of AI, is composed of staff with a mix of expertise to ensure a comprehensive approach and understanding of the impact of AI; calls on the Court, as part of its AI strategy, to develop clear indicators to assess the added value, risks and limitations of AI-supported audit tools, and to report regularly to Parliament on their impact on audit quality, transparency and accountability; stresses that AI must be used in compliance with strict principles of ethical use, transparency, data protection, human oversight, and protection against algorithmic bias or misuse;
53. Notes that, according to the Questionnaire, the Court made progress in implementing its cybersecurity plan, achieving several important milestones in 2024, including the adoption of a password-less authentication system through Windows Hello for Business, the application of zero-trust principles to strengthen access security for cloud and EU Login-based systems, and the deployment of a Privileged Access Management tool to better protect IT system administration; notes further that the Court also enhanced its cybersecurity preparedness by taking part in the Joint Awareness and Preparedness Cybersecurity Exercise (JASPER), co-organised by the Cybersecurity Service for the Union institutions, bodies, offices and agencies (CERT-EU) and the European Union Agency for Cybersecurity (ENISA), and raised staff awareness through phishing simulation exercises to mitigate social engineering risks;

54. Notes with concern that the Court experienced a cyber-attack, claimed by a pro-Russian group, that took down its public website, as part of a coordinated action to destabilise the European elections in 2024; welcomes the Court's commitment to reassessing cybersecurity risks at least every two years; encourages the continued implementation of regular staff training on cyber threats to enhance institutional resilience; invites the Court to keep the discharge authority informed of the outcome of any cybersecurity risk assessment that the Court might run in the context of the implementation of Regulation (EU, Euratom) 2023/2841¹;
55. Welcomes the planned initiatives for 2025 which aim to further strengthen digital transformation and cybersecurity, such as the deployment of Microsoft Copilot, the implementation of local generative AI models and the installation of biometric authentication on laptops; notes also the Court's plan to upgrade its IT infrastructure with new servers, install new capabilities in support of hybrid meetings and reinforce its cooperation with the Interinstitutional Committee for Digital Transformation on emerging technologies such as AI;
56. Expects that the revised electronic signature policy, introduced by the Court in 2025, will further facilitate the use of advanced electronic signatures and reduce reliance on paper-based procedures, particularly for external contractual documentation; looks forward to the continued digitalisation of approval and signature processes; recognises the positive qualitative impact of digitalisation on audit workflows, collaboration and transparency, contributing to more agile and reliable audit outcomes;
57. Welcomes the Court's continued efforts to strengthen staff skills through its data and technology training programme on the use of data and technology audit, developed in cooperation with the Court's DATA team; notes that this initiative supports the institution's digital transformation by fostering a culture of innovation and providing a structured learning path from basic to advanced levels in data science, AI, and IT audit; acknowledges the wide range of courses delivered in 2024, including modules on machine learning, cybersecurity, the legal framework governing the use of AI, and data visualisation, as well as practical IT training on Microsoft Office and audit-specific tools, which enhance auditors' technical expertise and operational efficiency;

Buildings

¹ Regulation (EU, Euratom) 2023/2841 of the European Parliament and of the Council of 13 December 2023 laying down measures for a high common level of cybersecurity at the institutions, bodies, offices and agencies of the Union (OJ L, 2023/2841, 18.12.2023, ELI: <http://data.europa.eu/eli/reg/2023/2841/oj>).

58. Notes that, according to the Court's report on budgetary and financial management for 2024, the current year committed appropriations for the Court's buildings and associated costs amounted to approximately EUR 5,7 million (that same as in 2023), with an implementation rate of 51,30 % in 2024, down from 62,26 % in 2023;
59. Notes with appreciation that the Court launched a new study on building signage in 2024 as a follow-up to the results of the accessibility audit of all the Court's buildings that was conducted in 2023; notes further that, according to the Questionnaire, the Court continued the efforts to improve its buildings by taking into account accessibility requirements when modernising or refurbishing lifts and common areas in 2024;
60. Notes the following among the Court's buildings-related projects started or finalised in 2024: the transformation of the former Data Centre room, the first phase of the modernisation of the audio-visual system in the K2 conference room, the installation of two kitchenettes and the work on the roof of the K2 building;

Environment and sustainability

61. Welcomes with appreciation the Court's ongoing efforts to be a sustainable institution; notes that the Court issued in 2024 its fourth sustainability report which measures the economic, social and environmental impacts of the Court's operations; notes with satisfaction that 91 % of the Court's special reports and reviews published in 2024 covered topics relevant to the United Nations' Sustainable Development Goals; welcomes the fact that 40 % of the Court's procurement contracts included green and circular economy criteria and 98 % of the Court's purchases of goods and services were from local suppliers in 2024;
62. Notes that the Court is certified under the Eco-Management and Audit Scheme (EMAS) and has had an environmental policy since 2014, which was updated in 2025; notes that the Court measures its carbon footprint using the latest version of the 'Bilan Carbon' method, which covers scopes at operational (Court activities) and organisational (the three buildings in Luxembourg) levels; notes that the Court's total green-house gas emissions in 2024 was 9 108 tonnes of CO₂, i.e. a decrease of 15 % compared to the emissions in 2014, but an increase of 1,60 % compared to those in 2023; notes that purchases of goods and services and passenger transport contributed the most to the total of the Court's emissions in 2024, i.e. 31 % and 29 %, respectively;
63. Notes with satisfaction the Court's environmental statement presenting results for 2024, including the actions already undertaken and those planned for implementation, which aim to reduce the

environmental impact of the Court's activities and at achieving or surpassing its annual environmental performance objectives; notes that the Court measures its environmental performance using a set of indicators and benchmarks of excellence; notes that the Court has a set of general and specific objectives under its environmental programme for 2023-2025, most of which were achieved in 2024, in particular with regard to reducing the Court's energy consumption (electricity: -24 %; heating: -21,80 %), air emissions (- 30 %) and water consumption (- 45 %) and increasing the number of procurement procedures that include environmental criteria (more than 30 %); notes, nevertheless, a trend reversal with regard to the number of pages printed (+9,1 %) and the reduction of annual waste generation (+ 27,50 %); appreciates the Court's actions to counterbalance its negative impact on biodiversity; notes that the Court hosts on its premises several colonies of bees producing honey which is harvested by staff volunteers and participates in initiatives to plant trees in Luxembourg and participated in other eco-related activities as part of the Court's participation at the 2024 Union Interinstitutional EMAS Days; welcomes the fact that the number of staff using the city's shares bikes increased from 172 in 2023 to 201 in 2024; welcomes the Court's support for the use of mobility for commuting, such as cycling, by covering the costs of subscriptions to the Luxembourg City bike-share scheme, or public transport, by partially reimbursing season tickets for cross-border staff, with the number of staff taking advantage of that type of reimbursement scheme rising from 28 in 2023 to 30 in 2024;

64. Recalls that, in 2023, the Court signed a convention with the Luxembourgish authorities to establish a mobility plan; notes that, according to the Questionnaire, the mobility plan was delivered belatedly in April 2025 and that the results of the analysis of the plan will be considered when developing the EMAS programme for 2026-2028;

Interinstitutional cooperation

65. Acknowledges that interinstitutional cooperation enhances efficiency through the use of shared tools and services, generating savings that allow for the internal redeployment of staff, that secure better prices due to economies of scale and that provide access to specialised expertise within other Union bodies; observes that, in 2024, the Court continued or expanded its cooperation through existing and new service level agreements (SLAs), including on pension management, human resources transformation, and the issuance of the Union laissez-passers, and through participation in interinstitutional committees and partnerships such as Shared Financial Systems and Cybersecurity and Digital Transformation; further notes that this collaboration has facilitated the exchange and development of IT solutions, leading to significant budgetary savings in 2024 in areas, including IT, mission management, and human

resources, with the Court utilising Commission-developed tools for HR, training and e-translation at a cost of approximately EUR 500 000 and Council-hosted SAP accounting services at a cost of about EUR 170 000; welcomes the continued use by the Court of the European School of Administration's training and certification services;

66. Recalls once again that effective cooperation between the Court and the Commission will remain limited unless the Commission adopts the Court's methodology for assessing error rates, which is based on an independent and comprehensive evaluation of all rule breaches, in contrast to the Commission's focus on recoverable errors;
67. Welcomes the fact that the Court cooperates closely with both OLAF and the EPPO, including by organising workshops and awareness-raising events and exchanging knowledge and experience; welcomes the Court's commitment to continue transmitting any *prima facie* evidence-based suspicions to OLAF, the EPPO, or both; notes that the Court forwarded 19 cases of suspected fraud to OLAF and 7 of those cases to the EPPO in 2024;
68. Is convinced that a single integrated IT system for data-mining and risk scoring could be a valuable source of data, which would allow the Court, OLAF and the EPPO to strengthen their audit and control effort; stresses that unlimited access to that system and its data should be provided without any unjustified restrictions and that such access would immediately allow for the exploration and use of further digital tools and emerging technologies within the Court's audits;
69. Underlines the important role of the Court in the Union's Anti-fraud Architecture (AFA); notes that the Court's audits and special reports systematically identify weaknesses, irregularities and risks, thereby triggering corrective and recovery actions by the Commission, Member States and other AFA actors; notes that, through this oversight function, the Court not only enhances transparency and accountability but also strengthens the overall deterrence and detection capacity of the EU system, ensuring that public funds are managed soundly and protected against fraud and misuse;
70. Welcomes the openness by the Court to the establishment of an annual interinstitutional dialogue between the Court, Parliament, the Council and the Commission, as requested by Parliament in its discharge resolutions;
71. Regrets once again that, despite improved access to European Investment Bank (EIB) documents and information, the Court lacks a mandate to audit operations financed with the EIB's own funds; calls for that mandate to be granted to the Court, given the EIB's mission to pursue Union objectives and its growing role in the Union's

economic and political landscape, which extends beyond utilising the Union budget to guarantee its operations; recalls that the Court, in Special Report 05/2023 entitled 'The EU's financial landscape - a patchwork construction requiring further simplification and accountability', stated that a public audit mandate should be established for all types of financing for Union policies;

72. Welcomes the fact that, according to the Questionnaire, there was close cooperation between the Court and the European Data Protection Supervisor (EDPS), primarily through the Court's data protection officer; notes that such cooperation covers the interpretation of specific provisions of Regulation (EU) 2018/1725, knowledge-sharing activities and other interinstitutional exchanges and contributions in the field of AI; appreciates the Court's participation in the exercise 'Personal data Breach awareness in cybersecurity incident handling', organised by the EDPS and ENISA, which aimed to raise awareness about personal data-breach management among staff;

Communication

73. Takes note of the fact that, in 2024, the budget allocated for the Court's communication and promotional activities amounted to EUR 225 000 (that same as in 2023), with a utilisation rate of 92,32 % (up from 81,13 % in 2023); notes that most of the budget was spent on media-monitoring services (EUR 80 000) and press actions (EUR 18 133,91), followed by expenditure on stakeholder relations, which mainly comprised the cost of a policy intelligence platform (EUR 62 100), communication activities (EUR 32 543,37), social media (EUR 8 604,66) and publications (EUR 6 346,47);
74. Supports the Court's growing media strategy, which resulted in a record of more than 24 000 press articles being published online in 2024, covering the Court's audit reports, other publications or the Court in general, thus confirming the upward trend in coverage observed over the recent years (2023: 22 000; 2022: 20 000; 2021: 18 000); notes with appreciation that, according to the Court's report, there was an increase in visitors to the Court's website, launched in 2023, with 780 000 visits in 2024 (2023: 700 000), 1 295 025 unique page views and 56 440 downloads; welcomes the fact that, by the end of 2024, the Court's four main social media accounts (X, LinkedIn, Facebook, Instagram) had attracted over 61 500 followers, up from 55 000 in 2023 and 49 500 in 2022; commends the Court for launching its first monthly LinkedIn newsletter (ECA Insights) in November 2024, which provides highlights of recent reports and previews of upcoming audits and which attracted over 8 500 subscribers by the end of that year;
75. Welcomes the fact that the Court has a digitally accessible website (A++ level), which is audited twice a year by an external consultant

to assess the website's compliance with relevant accessibility standards and to identify barriers to accessibility for users with disabilities; appreciates that, overall, accessibility implementation is assessed as very good, and notes that some recommendations to keep improving and maintaining the accessibility score of the website were proposed as a result of the audit;

76. Notes that the Court issued 44 press releases in 24 Union languages, as well as various information notes, media advisories and ready-to-use audio-statements in certain languages in 2024; notes furthermore that the Court held 20 online press briefings and 14 additional country-specific press briefings for the annual report in that year; highlights that, altogether, the Court's briefings have attracted 876 journalists, most representing major national media outlets in Member States;
77. Welcomes the Court's Special report 11/2025: Transparency of Union funding granted to NGOs; notes with concern the problems identified therein, including shortcomings in transparency, classification and oversight; underlines the need for the Court to continue and strengthen its monitoring and reporting on these issues to ensure full compliance with financial rules, transparency requirements and the Union's fundamental values;
78. Encourages the Court, in this context, to prepare a special report on Union funding provided to NGOs active in the Gaza context and to organisations involved in the development of Palestinian school textbooks; underlines that such scrutiny is crucial to ensure that Union funds are not diverted, directly or indirectly, to terrorist organisations or their affiliates, nor used in a manner that promotes hatred, radicalisation, or incitement to violence, and to ensure full compliance with Union financial rules, transparency standards, and the Union's core values;
79. Welcomes the fact that in order to increase public engagement, the Court has, since 2024, provided citizens with an opportunity to contribute to its work programme by making audit suggestions via the Court's website;
80. Appreciates that the Court assesses the likely impact and usefulness of its work, as perceived by the readers of its reports at Parliament, the Council, the Commission, Union agencies, Member States' permanent representations, Member States' agencies and supreme audit institutions, NGOs, academia, the media and other parties; notes in this context that, since 2018, the Court has carried out anonymised electronic surveys to ask its readers to provide qualitative feedback on selected reports and make general suggestions for its work; stresses that, in 2024, 89 % of respondents considered the Court's reports useful for their work and 82 % considered that those reports had an impact; notes with satisfaction

that, in 2024, the Court presented the results of its work on 578 occasions before various stakeholders (e.g. Parliament, the Council and national parliaments), up from 456 in 2023 and 437 in 2022.