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DRAFT REPORT

on discharge in respect of the implementation of the general budget of the European Union for the financial year 2023, Section V – Court of Auditors (2024/2023(DEC))

Committee on Budgetary Control

Rapporteur: Dick Erixon

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1. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

on discharge in respect of the implementation of the general budget of the European Union for the financial year 2023, Section V – Court of Auditors (2024/2023(DEC))

The European Parliament,

- having regard to the general budget of the European Union for the financial year 2023¹,
- having regard to the consolidated annual accounts of the European Union for the financial year 2023 (COM(2024)0272 – C10-0071/2024)²,
- having regard to the Court of Auditors' annual activity report for 2023 and its annual report on budgetary and financial management for 2023,
- having regard to the Court of Auditors' annual report on the implementation of the budget concerning the financial year 2023, 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 2023, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- 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,

¹ OJ L 58, 23.2.2023, p. 1, ELI: <http://data.europa.eu/eli/budget/2023/1/oj>.

² OJ C, C/2024/5462, 10.10.2024, ELI: <http://data.europa.eu/eli/C/2024/5462/oj>.

³ OJ C, C/2024/5882, 9.10.2024, ELI: <http://data.europa.eu/eli/C/2024/5882/oj>.

⁴ OJ C, C/2024/6041, 10.10.2024, ELI: <http://data.europa.eu/eli/C/2024/6041/oj>.

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: <https://eur-lex.europa.eu/eli/reg/2024/2509/oj>.

- having regard to the report of the Committee on Budgetary Control (A10-0000/2025),
- 1. Grants the Secretary-General of the Court of Auditors discharge in respect of the implementation of the budget of the Court of Auditors for the financial year 2023 / Postpones its decision on granting the Secretary-General of the Court of Auditors discharge in respect of the implementation of the budget of the Court of Auditors for the financial year 2023;
- 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).

2. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

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 2023, Section V – Court of Auditors (2024/2023(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 2023, 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 (A10-0000/2025),
- 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, by way of independent, professional and impactful audit work, with assessing the economy, effectiveness, efficiency, legality and regularity of Union action to improve accountability, transparency and financial management, thereby enhancing citizens’ trust and responding 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), each year since the close of the 1987 financial year, the Court has had its revenue and expenditure accounts audited by an independent external auditor and, since the report on the 1992 financial year, the external auditor’s reports have been published in the *Official Journal of the European Union*;
- D. whereas management accountability to the budgetary authorities is provided via the annual activity report of the Secretary-General of the Court, the purpose of which, according to Article 74(9) of the Financial Regulation, is to provide information about the use made 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 the sound financial management of the Union;
- F. whereas the Court has taken the position that, in order to assess the governance, accountability and transparency of the Union 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 12,3 billion in 2023 (representing 6,4 % 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 and less than 0,1 % of total Union spending;
2. Notes that the Court, in its annual report for the 2023 financial year examined a sample of 70 transactions under Administration, 10 more than were examined in 2022; further notes that the Court reported that administrative expenditure comprises expenditure on human resources, including expenditure on pensions, which in 2023 accounted for about 70 % of the total administrative expenditure, and expenditure on buildings, equipment, energy, communications and information technology, and that its work over many years indicates that, overall, that spending is low risk;
3. Notes that 21 (30 %) of the 70 transactions contained errors but that the Court, based on the 5 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;

Budgetary and financial management

5. Notes that the overall budget of the Court for 2023 amounted to EUR 175 059 922, equivalent to an increase of 7,97 % from EUR 162 141 175 in 2022; notes that the increase was primarily due to salary adjustments and nine new temporary posts related to NextGenerationEU; notes that for 2023 88,5 % of appropriations were for its Members and staff, while 11,5 % were for buildings, equipment and miscellaneous expenditure;
6. Notes that the implementation rate for commitments and payments was high, though slightly lower than in 2022; observes that the utilisation rate for appropriations stood at 97,92 %, and payments represented 94,45 % of total commitments, compared to 98,12 % and 95,26 %, respectively, in 2022;
7. Notes that Russia's illegal and unjustified war of aggression against Ukraine in various ways created budgetary pressures for the Court, including through rising inflation and salary adjustments, strongly increasing electricity and heating costs;
8. Highlights that the budgetary execution for 2023 was impacted by two factors:
 1. the higher-than-budgeted level of inflation and the resulting price indexations affecting new and existing contracts, which triggered additional budgetary needs to cover non-salary expenditure and, in particular, the energy and IT budget lines; those increases in appropriations were

eventually made possible mainly as a result of an underutilisation of some appropriations in Chapter 10 (Members of the Institutions), in Chapter 12 (Officials and temporary staff) and in Title 2 on budget lines such as Publications, Limited consultations, studies and surveys and Interpretation costs;

2. the higher turnover of contract staff and SNEs (some SNE contracts were not extended and a few SNEs passed an internal competition for temporary staff), delays and difficulties in recruitment procedures;
9. Notes that, in the course of 2023, the Court carried out 36 budgetary transfers totalling EUR 5 676 379, which were aimed at ensuring that the Court's various departments operated smoothly and that any related needs were met;
10. Notes that, in 2023, the Court purchased goods and services totalling EUR 23 426 750,05 (EUR 5 512 853 in 2022 and EUR 15 215 515 in 2021), of which purchases from local suppliers amounted to EUR 21 453 665,05 (EUR 4 848 701 in 2022 and EUR 10 144 812 in 2021);
11. 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 for the necessary guarantees to ensure that financial operations were in compliance with the applicable rules and regulations;
12. Notes that the overall mission budget of the Court (Members and staff) initially set at EUR 2 722 500 has declined by 4,4 % to EUR 2 602 500 given changes in the Court's working methods following the pandemic;

Internal management, performance and internal control

13. Welcomes the fact that, in 2023, the Court significantly increased its on-the-spot visits compared to the previous three years, when COVID-related travel and public health restrictions were still partly in place; notes that the Court spent a total of 4 897 days in Member States and outside the Union compared with 2 984 days in 2022, 1 156 days in 2021, 1 190 days in 2020 and 3 605 days in 2019;
14. Notes that, in the course of 2023, the Court presented 2 annual reports, 4 specific annual reports, 29 special reports, 4 opinions and 6 reviews, totalling 45 items;
15. Notes that of the 29 strategic measures of the Court's 2021-2025 strategy, 1 has been cancelled and the other 28 fully implemented;
16. Appreciates that the Court measures the implementation of its recommendations based on the follow-up carried out by its auditors; notes that, in 2023, the Court analysed the recommendations addressed to the Commission and other institutions in its 2019 reports; appreciates that the analysis showed that of the recommendations that have been followed up, 100 % of the 15 recommendations made in the Court's 2019 annual report and 85 % of the 208 recommendations in the Court's 2019 special reports had been implemented either in full or in some or most respects;

17. Recalls that the Court's access to FENIX, the new reporting tool on the Recovery and Resilience Facility (RRF), remains an open issue due to the fact the Commission only grants the Court access to some of the FENIX modules; supports the Court's request that the Commission grant it full access as soon as possible; notes 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 that deadline is not being met in many cases and that delays of up to 2,5 months have been encountered in some instances, significantly slowing down the delivery of Court findings;

Human resources, equality and staff well-being

18. Is alarmed that the recruitment process required additional effort, as around 50 % of candidates turned down the job offers from the Court, in part due to the limited attractiveness of Luxembourg as a place of employment and the cost of living; notes, however, that the big audit firms present in Luxembourg are also facing challenges and are now turning to Asian markets to recruit auditors; stresses that such an approach cannot be applied by the Court due to security and eligibility concerns;
19. Shares the Court's concern that, in general, the audit profession is facing recruitment issues due to a lack of interest in audit and control jobs among young workers;
20. Shares the Court's observations that EPSO competitions do not always achieve the objective of attracting and selecting relevant profiles of candidates from the private sector; highlights that several issues with EPSO competitions, for example technical problems with remote testing leading to the cancellation of one competition and putting all others on hold, raised serious concerns with the Court about business continuity; notes with appreciation that the Court has engaged in cooperation with EPSO in order to organise audit competitions at regular intervals;
21. Appreciates the fact that the Court has organised flexible and varied selection procedures as provided for in the Staff Regulations and the Conditions of Employment of Other Servants of the European Union and has put in place procedures to retain talented staff;
22. Appreciates the generous teleworking regime (up to 10 days per month) offered by the Court in order to mitigate the recruitment challenges;
23. Notes that the vacancy rate in December 2023 was 2,27 % and the staff turnover rate (number of staff leaving as a proportion of all staff) was 6,6 %;
24. Appreciates the Court's effort to keep the vacancy rate low in 2023; however, fully shares the concern about the lack of geographical balance among new recruits, making the Court's staff as a whole even less geographically representative; notes that, according to the Court, there is a risk that within the space of five years several Nordic Member States will not be covered by the audit given a potential absence of auditors from those Member States;
25. Welcomes the fact that the Court took various steps to tackle the issue of geographical balance, such as 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;

26. Welcomes the fact that, at the end of 2023, all 29 additional posts required for the RRF audit of EUR 723,8 billion were filled; however, underscores that the materiality, complexity, large amounts and rapid disbursements from the RRF continue to pose challenges and that not all aspects of the RRF can be covered with the resources available;
27. Takes into account that, as regards the gender balance of the College of the Court, the Members of the Court are appointed after consultation with the European Parliament and the Court has no role in the selection process for Members under Article 286(2) TFEU;
28. Notes that, in 2023, the average absence due to illness was 10 days per staff member, compared to 12,2 days in 2022; notes furthermore that, in 2023, 4 staff members (compared to 8 in 2022) were absent due to prolonged illness, defined as lasting more than 200 days in a year;
29. Notes that 7 cases of burnout were reported in 2023; welcomes the fact that the Court took several steps to reduce the risk of burnout by introducing a full wellbeing programme, offering a 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;

Ethical framework and transparency

30. Welcomes the fact that the internal rules on reporting serious irregularities (whistleblowing) were updated in order to make them clearer and more detailed and to provide more information to staff; notes that there were no whistleblowing cases at the Court in 2023; notes furthermore that, in 2023, the Court also launched the process of updating the Court's rules on conducting administrative investigations and disciplinary procedures, which was finalised in early 2024;
31. Notes that, in 2023, the Court organised 3 training events specifically dedicated to ethics, which attracted 60 participants; takes into account the fact that the Court's ethics-related courses were open to all staff, including managers, and that the standard courses are compulsory for newcomers and cover public ethics and the Court's anti-harassment policy;
32. Appreciates the fact that the Court has organised 6 training courses on fraud, including fraud in procurement, VAT fraud, and fraud in relation to the RRF; welcomes the fact that, in June 2023, the European Anti-Fraud Office (OLAF) provided training on interviewing in cases of suspected fraud and corruption; notes that, in November 2023, the Court joined the European Public Prosecutor's Office (EPPO) and OLAF in organising a 2-day course on public procurement fraud in the Union;
33. Notes that, in 2023, neither OLAF nor the European Ombudsman initiated any

investigations involving the Court;

34. Notes that, in 2024, the Court, jointly with the Court of Justice, invited the Commission to participate in an interinstitutional dialogue with a view to agreeing on common rules regarding the use of official cars, which is in line with the remark included in Parliament's resolutions of 11 April 2022 on discharge in respect of the implementation of the budgets of the Court of Auditors and of the Court of Justice; emphasises the call on all Union institutions to agree on a single system to be applied horizontally, which would reduce confusion and increase transparency and efficiency in the use of public money; notes that a working group will be created in the framework of the interinstitutional Preparatory Committee for Matters relating to the Staff Regulations; appreciates the Court's readiness to align the rules with the applicable rules of the Commission;
35. Notes that, in 2023, the Court's Internal Audit Service (IAS) made 16 audit recommendations with regard to ethics, the transparency portal, conflicts of interest for staff, the Ethics Committee and Members of the Court; notes that out of 16 recommendations, 5 recommendations were completed by 30 July 2024, 8 recommendations will be completed by the end of 2024, and the completion of 3 recommendations has been delayed;
36. Notes that all the Members of the Court have their primary residence in Luxembourg, as required by Article 10 of the Code of Conduct for the Members and former Members of the Court of Auditors;
37. Welcomes the fact that the Court has revised the policy on public access to documents, reflecting the evolution of European case law, and simplified the procedure for dealing with requests to access documents and with confirmatory requests; recalls the fact that application of the Scandinavian principle of public access to official records in the Union was a prerequisite for some Member States to join the Union and underlines the fact that non-delivery would be detrimental to the reputation of the Union as a community based on the rule of law;
38. Regrets that an annual list of contracts above Directive threshold (>EUR 140 000 for services/supplies; >EUR 5 382 000 for works) concluded in 2023 is not available on the website of the Court; calls on the Court to publish that list as a separate document and ensure user-friendly access to it;
39. Appreciates and awaits with eagerness the Court's consolidation of all internal anti-fraud strategy rules into one joint document;
40. Completely supports the rationale of the Court for its decision not to join the Transparency Register, as it does not have a vested interest in influencing decision making, beyond providing facts and objective feedback about Union programmes; notes that all of the Court's reports are publicly available and subject to a rigorous clearing procedure with the auditees; is aware that the opposite scenario would add an administrative burden to the Court and would not result in more transparency;

Digitalisation, cybersecurity and data protection

41. Commends the Court for good progress in implementing its 2022-2024 cybersecurity plan over the past two years; notes that seven of the high-priority tasks have been completed, six are underway and one is on hold; notes that two of the medium-priority tasks have been completed, four are ongoing and three have not yet been started;
42. Appreciates the fact that the following tasks are among those completed:
 1. the deployment of an EDR solution on the endpoints and adoption of a cloud-based XDR solution that correlates the telemetry sent by the EDR agents with threat intelligence data from varied sources to detect indicators of compromise;
 2. a revamp of the architecture and configuration of the SIEM platform, which has improved the system's performance and reliability, coupled with additional sources of logs that have been added to enhance the security monitoring of the IT environment;
 3. the replacement of the VPN appliances for remote access with a zero-trust cloud-based SASE service, which reduces the attack surface and allows granular remote access to applications;
 4. the reinforcement of the protection against email threats by enabling new features on email security filters that allow improved detection of both spam and malicious attachments;
 5. the execution of pen tests of Court departments exposed to the internet;
 6. the deployment of a software tool to protect the confidentiality of sensitive information transmitted in file shares;
43. Notes with appreciation that the Court conducts at least three simulated phishing exercises per year to raise users' awareness of that cyber threat; notes furthermore that the Court conducts a comprehensive cybersecurity risk assessment every three years;
44. Notes with relief that there was no trace of data exfiltration or lateral movement of the intruder to other Court IT systems during the July 2023 cyber-incident, during which one of the perimeter security gateways was compromised by the exploitation of a software vulnerability;
45. Commends the work of the Cybersecurity Service for the Union institutions, bodies, offices and agencies (CERT-EU), which notified the Court of the incident, helped to investigate its scope and performed the forensic analysis; notes that, in the aftermath of the incident, the Court has restored a clean backup of the system and applied the software update that remediated the vulnerabilities exploited by the attacker; notes furthermore that in the following weeks the Court gradually applied a few additional preventive measures recommended by CERT-EU to the appliances to ensure that any possible undetected trace of the malware was eradicated;
46. Notes with appreciation that the Court reviewed and updated its Cybersecurity Incident Response Plan in 2023 and created a form for recording such incidents in the IT service management tool; highlights the fact that the form took account of the lessons learned

from the July 2023 incident in that it was geared towards collecting all information that could be useful in handling a cybersecurity incident;

Buildings

47. Notes that, in 2023, the work to upgrade the technical installations on all floors of the K2 building and optimise the use of its common spaces was completed; notes that the Court has committed EUR 6 445 635,82 from a total budget of EUR 6 902 185,54; commends the Court for not exceeding the estimated budget; calls on other Union institutions to follow the exemplary budgetary management of the Court;
48. Appreciates that, in February 2023, the results of an accessibility audit of all Court buildings to meet the needs of people with reduced mobility or other disabilities conducted by an external consultant were delivered; notes that the audit covered all three buildings, the common spaces, car parks and other spaces; is aware that the actions proposed are being reviewed and would normally be the subject of a specific project, but that their implementation will depend largely on budget availability;

Environment and sustainability

49. Notes that, in 2023, the Court invested a lot of its environmental impact reduction effort in energy-saving measures such as the replacement of traditional light bulbs with LEDs, the reduction of the number of hours of ventilation and the overhaul of certain technical systems in its buildings; notes furthermore that the Court introduced special energy-saving measures in the summer of 2023, which reduced electricity consumption by 12 % compared to the summer of 2022, generating savings of EUR 26 976;
50. Notes that, in 2023, the Court signed an agreement with the Luxembourgish authorities to establish a mobility plan; looks forward to updates about that initiative;

Interinstitutional cooperation

51. Highlights the fact that, in 2023, the Court's auditors spent 1 370 days at Union institutions, bodies, offices and agencies and at various international organisations and private audit firms, compared to 945 days in 2022;
52. 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;
53. Welcomes the fact that the Court cooperates closely with both OLAF and the EPPO, including by organising workshops and awareness-raising events and by exchanging knowledge and experience; furthermore notes that the Court, in 2023, forwarded 20 cases of suspected fraud to OLAF and 17 such cases to the EPPO;
54. 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 efforts; stresses that unlimited access should be provided to such a system and the data contained therein, that no unjustified restrictions

should be placed on that access and that the exploration and use of further digital tools and emerging technologies should immediately be allowed as part of the Court's audits;

55. Regrets 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; highlights Special Report 05/2023 of the Court entitled 'The EU's financial landscape - a patchwork construction requiring further simplification and accountability' in which the Court stated that a public audit mandate should be established for all types of financing for Union policies;
56. Notes that, in 2023, the Court presented 29 special reports, 1 review and 1 opinion to 22 different Council committees and working parties; further notes that the same year Court representatives participated in 23 meetings focused on the discharge of the Union budget for the 2021 and 2022 financial years;
57. Notes with appreciation that the Members and management of the Court demonstrated active engagement in 2023, presenting their work at 120 meetings with national governments and governmental bodies across 25 Member States, the majority of which involved ministers or ministries of finance; further notes that in the same year, Members and staff of the Court presented their work at 91 meetings with national or regional parliaments in 19 Member States, primarily through committees focused on budgetary, financial, audit or EU affairs; urges the Court to intensify its engagement with the governments of countries where error rates are highest, fostering greater dialogue and collaboration in order to address those issues effectively;

Communication

58. Notes that, in 2023, the budget allocated for the Court's communication and promotional activities amounted to EUR 225 000 with a utilisation rate of 81,13 % (EUR 182 549,84); notes that most of the budget was spent on both media monitoring services (EUR 81 650) and press actions (EUR 12 348), followed by expenditure on stakeholder relations, which mainly comprised the cost of a policy intelligence platform (EUR 57 891), communication activities (EUR 28 002,88), social media (EUR 1 486,52) and publications (EUR 1 171,44);
59. Strongly supports the Court's growing media strategy, which resulted in a record of more than 22 000 online press articles related to its audit reports, other publications or the Court in general, thus confirming the upward trend in coverage observed over the recent years (2022: 20 000; 2021: 18 000); highlights the fact that nearly 54 000 posts on social media shows the continuation of an organic growth, with numbers for 2022 being an outlier (2022: 110 000; 2021: 49 000);
60. Welcomes the fact that, in 2023, the Court issued 45 press releases in 24 Union languages, as well as various information notes, media advisories and ready-to-use audio-statements in certain languages; notes furthermore that the Court held 21 online press briefings and 6 additional country-specific press briefings for the annual report; highlights the fact that, altogether, the Court's briefings have attracted 590 journalists,

most representing major national media outlets in the Member States;

61. Notes with appreciation that, in 2023, the Court launched a new website, receiving over one and half million visits, with around 700 000 unique visitors, which represents an increase of more than 14 % compared to 2022; welcomes the fact that, by the end of 2023, the Court's three main social media accounts (X (ex-Twitter), LinkedIn and Facebook) had attracted over 48 000 followers, up from 45 000 in 2022 and 39 000 in 2021;
62. Highly 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 SAIs, NGOs, academia, the media and other parties; in that regard, notes 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 2023, 85 % of around 1 060 respondents considered the Court's reports useful for their work, and 78 % felt that they had an impact.