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### **OUTCOME OF PROCEEDINGS**

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From: General Secretariat of the Council  
On: 15 June 2026  
To: Delegations

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Subject: European Court of Auditors' special reports No 06/2026, No 14/2026  
- Council Conclusions (15 June 2026)

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Delegations will find in the annex the Council conclusions on European Court of Auditors' special reports No 06/2026 and No 14/2026 adopted by the Council at its 4182nd meeting held on 15 June 2026.

**COUNCIL CONCLUSIONS ON THE EUROPEAN COURT OF AUDITORS' SPECIAL REPORTS NO 06/2026 "TACKLING FRAUD IN THE RRF – WORK IN PROGRESS" AND NO 14/2026 "RRF TRACEABILITY AND TRANSPARENCY – GAPS REMAIN REGARDING THE TRACEABILITY AND TRANSPARENCY OF RRF FUNDS"**

THE COUNCIL OF THE EUROPEAN UNION,

1. WELCOMES the publication of special reports No 06/2026 and No 14/2026 by the European Court of Auditors (hereafter referred to as 'the Court'), RECALLS that the Treaties confer on the Court the task of examining the accounts of all Union revenue and expenditure, and HIGHLIGHTS the Court's role in protecting the Union's financial interests.
2. NOTES that the Court's audit covered the period from the inception of the Recovery and Resilience Facility (hereafter referred to as 'RRF') in February 2021 until the end of December 2024 for the Member States, and from the inception of the RRF until July 2025 for the European Commission in the special report No 06/2026. NOTES that the Court's audit examined the RRF's anti-fraud systems, at both Commission's and Member States' levels.
3. NOTES that the Court's audit covered the period from the inception of the RRF in February 2021 to mid-2025 in the special report No 14/2026. NOTES that the Court's audit assessed whether the Commission and the Member States ensured sufficient traceability and transparency of RRF funds.
4. ACKNOWLEDGES the Commission's replies to the Court's findings and recommendations, for both special reports.
5. SUPPORTS the Commission's full commitment to the fight against fraud and underlines its close cooperation with Member States, the European Anti-Fraud Office and the European Public Prosecutor's Office (as stated in the Special Report No 06/2026).

6. TAKES NOTE of the findings and recommendations of the Court in the above-mentioned reports and INVITES the Commission to continue drawing lessons from the implementation of the performance-based nature of the RRF. CONSIDERS that the conclusions and recommendations of the Court provide useful insights for the design of potential future instruments. IS OF THE OPINION, however, that the findings and recommendations should not prejudice the discussions on the next Multiannual Financial Framework, or its sectoral proposals.
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