



Council of the
European Union

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'I' ITEM NOTE

From: General Secretariat of the Council
To: Permanent Representatives Committee

Subject: European Court of Auditors' Special Report No 21/2022: The Commission's assessment of national recovery and resilience plans: overall appropriate but implementation risks remain

- *Designation of Working Party*
- *Attendance of the European Court of Auditors at the Working Party meeting*

1. On 8 September 2022, the European Court of Auditors published its Special Report No 21/2022, entitled "The Commission's assessment of national recovery and resilience plans: overall appropriate but implementation risks remain"¹.
2. Under the rules laid down in the Council conclusions on improving the examination of special reports drawn up by the Court of Auditors², any special report from the Court of Auditors shall be examined by a Working Party designated by the Permanent Representatives Committee.

¹ This special report is available on the Court's website: <http://eca.europa.eu>.

² Doc. 7515/00 FIN 127 + COR 1.

3. In this context, the Presidency considers that it is in the interest of the Council to allow the Court of Auditors to present its findings to the designated Working Party and to provide delegations with the opportunity to ask questions on the report before proceeding to its discussion.
4. To be noted, since this report is not presented to the Council in the context of discharge procedure, it remains to be determined, during the examination of this report, the opportunity to prepare any conclusions by the Council on the matter.
5. In view of the above, the Permanent Representatives Committee is:
 - suggested to instruct the Economic and Financial Committee to examine the report;
 - for the purpose indicated under paragraph 3, invited to approve the attendance of Court of Auditors' representatives in order to present the report and respond to possible questions at the relevant forthcoming meetings of that Working Party.