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From:	General Secretariat of the Council
To:	Permanent Representatives Committee
No. prev. doc.:	6987/23
Subject:	European Court of Auditors' Special Report No 5/2023: The EU's financial landscape - A patchwork construction requiring further simplification and accountability

1. On 1 March 2023, the European Court of Auditors published its Special Report No 5/2023 entitled "*The EU's financial landscape - A patchwork construction requiring further simplification and accountability*"¹.
2. Pursuant to the Council conclusions on improving the examination of special reports drawn up by the Court of Auditors² and following the designation by the Permanent Representatives Committee³, the Budget Committee thoroughly examined Special Report No 5/2023 in its meetings of 9 and 22 March 2023.
3. This examination showed that the report is not presented to the Council in the context of the discharge procedure and concerns matters that in a relevant part fall outside the scope of the Court's competence as defined by the treaties.

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

² Doc. 7515/00 + COR 1.

³ Doc. 6987/23.

4. Therefore, after the examination, at its meeting of 22 March 2023, the Budget Committee considered that Council conclusions should not be drawn up regarding Special Report No 5/2023.
 5. In view of the above, the Permanent Representatives Committee is invited to confirm that no Council conclusions should be drawn up regarding Special Report No 5/2023.
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