



**COUNCIL OF  
THE EUROPEAN UNION**

**Brussels, 7 April 2014  
(OR. fr)**

**8241/14**

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2011/0359 (COD)**

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**"I/A" ITEM NOTE**

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
Subject:	Proposal for a Regulation of the European Parliament and of the Council on specific requirements regarding statutory audit of public-interest entities <b>(first reading)</b> - Adoption of the legislative act <b>(LA + S)</b>

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1. On 5 December 2011 the Commission sent the above proposal<sup>1</sup>, based on Article 114 TFEU, to the Council.
2. The European Data Protection Supervisor delivered his opinion on 13 April 2012<sup>2</sup>. The European Economic and Social Committee delivered its opinion on 26 April 2012<sup>3</sup>.
3. In accordance with the provisions of the Joint Declaration on practical arrangements for the codecision procedure<sup>4</sup>, informal contacts were initiated between the Council, the European Parliament and the Commission with the aim of reaching agreement at first reading.

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<sup>1</sup> 16972/11.

<sup>2</sup> OJ C 336, 6.11.2012, p. 4.

<sup>3</sup> OJ C 191, 29.6.2012, p. 61.

<sup>4</sup> OJ C 145, 30.6.2007, p. 5.

4. The European Parliament adopted its position at first reading on 3 April 2014, making one amendment to the Commission proposal. The outcome of voting in the European Parliament reflects the compromise agreement reached between the institutions and should, therefore, be acceptable to the Council<sup>1</sup>.
5. The Permanent Representatives Committee is therefore asked to confirm its agreement and to suggest that the Council:
  - approve the European Parliament's position, as set out in PE-CONS 5/14, as an "A" item on the agenda for a forthcoming meeting, with the Austrian and Luxembourg delegations abstaining and the Czech delegation voting against;
  - order that the statements in the addendum to this note be entered in the minutes of that meeting.

If the Council approves the European Parliament's position, the legislative act will be adopted.

After being signed by the President of the European Parliament and the President of the Council, the legislative act will be published in the Official Journal of the European Union.

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<sup>1</sup> 8016/14.