

2009 discharge: Artemis Joint Undertaking to implement a Joint Technology Initiative in Embedded Computing Systems

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Having examined the revenue and expenditure accounts for the financial year 2009 and the balance sheet at 31 December 2009 of the ARTEMIS Joint Undertaking, and the report by the Court of Auditors on the annual accounts of the Joint Undertaking for the financial year 2009, accompanied by the Joint Undertaking's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Executive Director of the Joint Undertaking in respect of the implementation of the budget for the financial year 2009.

The Council welcomes the Court's opinion that, in all material respects, the Joint Undertaking's annual accounts present fairly the financial position as at 31 December 2009 and the results of operations and cash-flows for the year then ended, in accordance with the provisions of the Joint Undertaking's Financial Rules, and that the underlying transactions for that financial year are legal and regular.

However, the Council considers that observations made in the Court of Auditor's report call for a certain number of observations to be taken into account when granting discharge, particularly on the following points:

- **budget presentation:** while taking into account that the Joint Undertaking was recently established and that it started to work autonomously on 26 October 2009, the Council recalls that realistic budgeting is essential to ensure full implementation of resources;
- **internal control:** the Council takes note that all internal control standards have been adopted during 2010 and expects that, as soon as it will have a definitive location, it will introduce the necessary changes in its IT infrastructure as indicated by the Court. In this context, it stresses the importance of concluding a host agreement without delay. The Council takes note of the Joint Undertaking's intention to put in place an internal auditing function and encourages it to clarify roles and tasks within its internal control system.
- **Members' contributions:** lastly, the Council calls on the Commission to provide clear guidance to the Joint Undertaking on harmonising the presentation of members' contributions in the accounts.