2014 discharge: Artemis Joint Undertaking to implement a Joint Technology Initiative in Embedded Computing Systems

2015/2199(DEC) - 29/09/2016 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the second report by Marian-Jean MARINESCU (EPP, RO) on discharge in respect of the implementation of the budget of the ARTEMIS Joint Undertaking for the financial year 2014.

The committee called on the European Parliament to **grant the Executive Director of the ECSEL Joint Undertaking (formerly the ARTEMIS Joint Undertaking and the ENIAC Joint Undertaking) discharge in respect of the implementation of the ARTEMIS Joint Undertaking's budget for the financial year 2014**.

In parallel, Members called on the Parliament to close the accounts of the Joint Undertaking for 2014.

They made a series of specific recommendations which may be summarised as follows:

- **Budgetary and financial management**: Members recalled that the Joint Undertaking and the ENIAC Joint Undertaking were merged to create the Electronic Components and Systems for European leadership Joint Technology Initiative ('ECSEL JTI'), which started its activity in June 2014 and will run for 10 years. They are concerned that the Court of Auditors in its report on the annual accounts of the Joint Undertaking for the financial year 2014 issued a qualified opinion regarding the regularity and legality of the underlying transactions on the grounds that the administrative agreements signed with the national funding authorities regarding the audit of project cost claims do not include practical arrangements for ex-post audits. Members noted that ECSEL JTI carried out an extensive assessment of the effectiveness of the assurance systems for a sample of 10 ARTEMIS and ENIAC Member States and noted that the assessment demonstrated that the coverage rate is three times higher than the threshold of 20% above which the national systems are considered sufficient as per the ex-post audit strategy.
- **Internal control**: Members noted with concern that the Joint Undertaking took no action regarding some internal control standards relating to information and financial reporting and that this was due to the impending merger. In the meantime, ECSEL JTI achieved substantial progress with regard to the implementation of the ICS and establishing internal audit capability.