Basic information

2014/2132(DEC) DEC - Discharge procedure	Procedure completed
2013 discharge: Artemis Joint Undertaking to implement a Joint Technology Initiative in Embedded Computing Systems **Subject** 8.70.03.03 2013 discharge	

Key players

European Parliament	**Committee responsible**	**Rapporteur**	**Appointed**
	CONT Budgetary Control	CZARNECKI Ryszard (ECR)	03/07/2015
		Shadow rapporteur MARINESCU Marian-Jean (PPE) BALČYTIS Zigmantas (S&D) DLABAJOVÁ Martina (ALDE) ŠOLTES Igor (Verts/ALE) VALLI Marco (EFDD)	

European Commission	**Commission DG**	**Commissioner**
	Budget	GEORGIEVA Kristalina

Key events

Date	Event	Reference	Summary
30/07/2014	Non-legislative basic document published	COM(2014)0510	Summary
20/10/2014	Committee referral announced in Parliament		
23/03/2015	Vote in committee		
31/03/2015	Committee report tabled for plenary	A8-0103/2015	Summary
28/04/2015	Debate in Parliament		
29/04/2015	Decision by Parliament	T8-0163/2015	Summary
29/04/2015	Results of vote in Parliament		

29/04/2015	Report referred back to committee		
22/09/2015	Vote in committee		
02/10/2015	Committee report tabled for plenary	A8-0283/2015	Summary
26/10/2015	Debate in Parliament		
27/10/2015	Decision by Parliament	T8-0370/2015	Summary
27/10/2015	Results of vote in Parliament		
27/10/2015	End of procedure in Parliament		
01/12/2015	Final act published in Official Journal		

Technical information

Procedure reference	2014/2132(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/03531

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE541.309	23/01/2015	
Amendments tabled in committee		PE544.161	05/03/2015	
Committee report tabled for plenary, single reading		A8-0103/2015	31/03/2015	Summary
Text adopted by Parliament, single reading		T8-0163/2015	29/04/2015	Summary
Committee draft report		PE557.303	06/07/2015	
Amendments tabled in committee		PE565.166	04/09/2015	
Committee report tabled for plenary, single reading		A8-0283/2015	02/10/2015	Summary
Text adopted by Parliament, single reading		T8-0370/2015	27/10/2015	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05306/2015	30/01/2015	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2014)0510 	30/07/2014	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N8-0002/2015 OJ C 452 16.12.2014, p. 0008	21/10/2014	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Decision 2015/2208
OJ L 314 01.12.2015, p. 0027 Summary

2013 discharge: Artemis Joint Undertaking to implement a Joint Technology Initiative in Embedded Computing Systems

2014/2132(DEC) - 30/07/2014 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2013, as part of the 2013 discharge procedure.

Analysis of the accounts of the **Artemis Joint Undertaking**.

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2013 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 129 (2) of the Financial Regulation applicable to the EU's General Budget, including the Artemis Joint Undertaking.

The document contains the figures on which the discharge procedure is based.

Discharge procedure of the EU Joint Undertakings: the EU Budget finances a wide range of policies and programmes throughout the EU. In accordance with the priorities set by the European Parliament and the Council in the multi-annual financial framework (MFF), the European Commission carries out specific programmes, activities and projects in the field with the technical support of some specialised agencies.

The consolidated annual accounts of the EU provide information on the activities of the institutions, agencies and other bodies of the EU from a budgetary and accrual accounting perspective.

The consolidated reports on the implementation of the general budget of the EU include the budget implementation of all Institutions. **Agencies and Joint Undertakings (JUs) do not have a separate budget inside the EU budget**; and they are partially financed by a Commission budget subsidy.

Each JU is subject to its own discharge procedure.

ARTEMIS: in 2013, the tasks and budget of the Joint Undertaking were as follows:

- **description of the tasks of the Joint Undertaking**: the joint undertaking, which is located in Brussels, was set up in 2007 by Council Regulation 74/2008/EC for a period of 10 years. The main objective of the Joint Undertaking is to implement a 'Research Agenda' for the development of key technologies for Embedded Computing Systems across different application areas;
- **accounts of the JU**: the maximum indicative contribution of the Commission amounts to EUR 420 million until 2017. The cumulative unrecognised share of losses is EUR 9 million (94.57% ownership participation).

Please also consult Artemis Joint Undertaking's final accounts.

2013 discharge: Artemis Joint Undertaking to implement a Joint Technology Initiative in Embedded Computing Systems

2014/2132(DEC) - 02/10/2015 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the 2nd report by Ryszard **CZARNECKI** (ECR, PL) and called on the European Parliament to **grant discharge to the Executive Director of the ECSEL Joint Undertaking in respect of the implementation of the budget of the Artemis Joint Undertaking for the financial year 2013.**

Members called on Parliament to approve the closure of Artemis's accounts.

Budgetary and financial management: Members recalled that the Court of Auditors stated that the 2013 annual accounts of the Joint Undertaking presented fairly, in all material respects, its financial position as of 31 December 2013 and the results of its operations and its cash flows for the year-end.

They acknowledged from the Joint Undertaking that the practical arrangements for ex post audits concerning the administrative agreements signed with the national funding authorities ("NFAs") have been put in place. The Joint Undertaking stated that the 23 NFAs that shared information on their audit strategies represented 95 % of the total grants awarded. Members acknowledged that **Artemis had made progress in implementing the action plan aimed at remedying the deficiencies identified by the Court** in its qualified opinion.

At the same time, they noted that the Joint Undertaking developed a new methodology for residual error rate estimation, similar to the one used by the Commission services in charge of co-managed funding.

Utilisation rate: Members recalled that the utilisation rate of payment appropriations after the end of year budget amendment was 69 %. The Joint Undertaking stated that the delay in issuing payment certificates by the NFAs was one of the main reasons for the low utilisation rate as the payments were executed without delay as soon as the national certificates were received.

Evaluation of Artemis: Members noted that the Commission would carry out an evaluation to assess the ARTEMIS activity up to the date of the ECSEL JTI creation, as provided for in Council Regulation (EC) No 74/2008 setting up the ARTEMIS Joint Undertaking, to be considered for the discharge for the financial year 2014.

Prevention and management of conflicts of interests and transparency: the report noted that due to the merger with the ENIAC JU, the Comprehensive policy for the prevention and management of conflicts of interests of the ENIAC JU was also applicable to the Joint Undertaking. Furthermore, the procedures for managing situations of conflicts of interests, as well as the mechanism proceedings in the event of a violation of the rules, were part of the adopted policy.

Monitoring and reporting of research results: lastly, Members recalled that the Seventh Framework Programme (FP7) Decision established a monitoring and reporting system related to the protection, dissemination and transfer of research results. They acknowledged from the Joint Undertaking that 211.5 publications and 16.6 patents per EUR 10 million of Union grants showed a high productivity of its research results and that it was compliant with all requests expressed so far by the FP7 coordinators.

2013 discharge: Artemis Joint Undertaking to implement a Joint Technology Initiative in Embedded Computing Systems

2014/2132(DEC) - 27/10/2015 - Text adopted by Parliament, single reading

The European Parliament adopted by 553 votes to 110, with 23 abstentions, a decision to **grant discharge to the Executive Director of the ECSEL Joint Undertaking in respect of the implementation of the budget of the Artemis Joint Undertaking for the financial year 2013.**

The vote on the discharge decision covers the closure of Artemis's accounts.

Budgetary and financial management: Parliament recalled that the Court of Auditors stated that the 2013 annual accounts of the Joint Undertaking presented fairly, in all material respects, its financial position as of 31 December 2013 and the results of its operations and its cash flows for the year-end.

It acknowledged from the Joint Undertaking that the practical arrangements for ex post audits concerning the administrative agreements signed with the national funding authorities ("NFAs") have been put in place. The Joint Undertaking stated that the 23 NFAs that shared information on their audit strategies represented 95 % of the total grants awarded. Members acknowledged that **Artemis had made progress in implementing the action plan aimed at remedying the deficiencies identified by the Court** in its qualified opinion.

At the same time, Parliament noted that the Joint Undertaking developed a new methodology for residual error rate estimation, similar to the one used by the Commission services in charge of co-managed funding.

Utilisation rate: Parliament recalled that the utilisation rate of payment appropriations after the end of year budget amendment was 69 %. The Joint Undertaking stated that the delay in issuing payment certificates by the NFAs was one of the main reasons for the low utilisation rate as the payments were executed without delay as soon as the national certificates were received.

Commitments from the Member States: Parliament ascertains from the Joint Undertaking that the contributions committed by Member States were at the level of 1.8 times the Union commitments. It acknowledged that the commitments by Member States had to be reduced below the 1.8 threshold when awarding the grants in order to comply with the limitations imposed by the State aid rules.

Evaluation of Artemis: Parliament noted that the Commission would carry out an evaluation to assess the ARTEMIS activity up to the date of the ECSEL JTI creation, as provided for in Council Regulation (EC) No 74/2008 setting up the ARTEMIS Joint Undertaking, to be considered for the discharge for the financial year 2014.

Prevention and management of conflicts of interests and transparency: the resolution noted that due to the merger with the ENIAC JU, the Comprehensive policy for the prevention and management of conflicts of interests of the ENIAC JU was also applicable to the Joint Undertaking. Furthermore, the procedures for managing situations of conflicts of interests, as well as the mechanism proceedings in the event of a violation of the rules, were part of the adopted policy.

Monitoring and reporting of research results: lastly, Parliament recalled that the Seventh Framework Programme (FP7) Decision established a monitoring and reporting system related to the protection, dissemination and transfer of research results. It acknowledged from the Joint Undertaking that 211.5 publications and 16.6 patents per EUR 10 million of Union grants showed a high productivity of its research results and that it was compliant with all requests expressed so far by the FP7 coordinators.

2013 discharge: Artemis Joint Undertaking to implement a Joint Technology Initiative in Embedded Computing Systems

2014/2132(DEC) - 21/10/2014 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the Artemis Joint Undertaking for the financial year 2013, together with the Joint Undertaking's reply.

CONTENT: in accordance with the tasks conferred on the Court of Auditors by the Treaty on the Functioning of the European Union, the Court presents to the European Parliament and to the Council, in the context of the discharge procedure, a Statement of Assurance as to the reliability of the annual accounts of each institution, body or agency of the EU, and the legality and regularity of the transactions underlying them, on the basis of an independent external audit.

This audit concerned, amongst others, the annual accounts of the Artemis Joint Undertaking (Embedded Computing Systems).

Statement of assurance: pursuant to the provisions of Article 287 of the Treaty on the Functioning of the European Union (TFEU), the Court has audited:

- the annual accounts of the ARTEMIS Joint Undertaking, which comprise the financial statements and the reports on the implementation of the budget for the financial year ended 31 December 2013;
- the legality and regularity of the transactions underlying those accounts.

Opinion on the reliability of the accounts: in the Court's opinion, the Joint Undertaking's annual accounts present fairly, in all material respects, its financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its financial rules and the accounting rules adopted by the Commission's accounting officer.

Basis for a qualified opinion on the legality and regularity of the transactions underlying the accounts: the Court considered that the transactions underlying the annual accounts for the year ended 31 December 2013 are, in all material respects, legal and regular. However, the Court noted that although the audit of project cost claims has been delegated to the NFAs, the administrative agreements signed with the NFAs do not include practical arrangements for ex post audits. The Joint Undertaking received audit reports from the NFAs covering approximately 46 % of the costs related to completed projects. However, the Joint Undertaking did not assess the quality of these audits. It was therefore not in a position to assess whether ex post audits provide sufficient assurance as to the legality and regularity of the underlying transactions.

Consequently, the Court considered that the information available on the implementation of the Joint Undertaking's ex post audit strategy is **not sufficient** for the Court to conclude whether this key control is functioning effectively. The Court considered that a qualified opinion was issued for Artemis JU since there was insufficient appropriate audit evidence on which to base the opinion and the possible effects are considered material but not pervasive.

The audit approach taken by the Court comprises analytical audit procedures, testing of transactions at the level of the Joint Undertaking and an assessment of key controls of the supervisory and control systems. This is supplemented by evidence provided by the work of other auditors and an analysis of management representations and of annual activity reports.

The 2013 audit placed special emphasis on ex post audits.

At the end of this audit, the Court concluded the following:

- **financial and budgetary management**: the rate for payment appropriations was only 69%. The low budget implementation rate is mainly due to the lengthy and complex process for the financial closure of projects; the current amount of appropriations committed for the calls for proposals accounts for 49% of the total budget to cover operational expenditure during the entire duration of the existence of the JU (10 years from 2007);
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internal audit function: the report noted shortcomings in the audit function capacity of the JUs, weaknesses in the financial regulation of the JUs, and confidentiality issues;

- **conflict of interest**: the Joint Undertaking does not have a comprehensive written procedure to deal with conflicts of interest. According to the Court, there is a **need for a clear definition of what should be considered a conflict of interest**, a database regularly updated to include all information related to conflicts of interest, a procedure for managing them and a mechanism for dealing with breaches of the policy.

Cross-cutting remarks for all the Joint undertakings: the prevention of conflicts of interest is addressed by most Joint Undertakings by the adoption of specific rules and by the development of tools to document all related information. An Interim Evaluation was performed over 2013 assessing all Joint Undertakings in terms of relevance, efficiency, effectiveness and research quality. The reports, while positive, also highlighted areas for further improvement.

Joint Undertaking's replies: the Joint Undertaking replied point by point to all of the technical elements highlighted by the Court of Auditors. ARTEMIS submitted a common action plan with ENIAC to mitigate this qualified opinion. Visits to National Funding Authorities (NFA) took place already in Germany, Belgium and France, followed by additional documentation; the assessment reports are in the process of being elaborated. The results may be found in the Court of Auditor's report.

As regards the **activities of the Joint Undertaking in 2013**, the report refers to the Annual Activity Report 2013 which can be found at http://www.artemis-ju.eu/reference_documents.

It should be noted that the budget for the Joint Undertaking for 2013 amounted to EUR 30 343 708 in commitment appropriations and EUR 30 000 000 in payment appropriations (operational).

Remark: the ARTEMIS and ENIAC Joint Undertakings were merged to create the Electronic Components and Systems for European Leadership Joint Technology Initiative (ECSEL JTI). In addition to combining the ARTEMIS initiative on embedded systems and the ENIAC initiative on nano-electronics, ECSEL JTI will incorporate research and innovation on smart systems. ECSEL JTI started in June 2014 and will run for 10 years.

2013 discharge: Artemis Joint Undertaking to implement a Joint Technology Initiative in Embedded Computing Systems

2014/2132(DEC) - 29/04/2015 - Text adopted by Parliament, single reading

The European Parliament adopted by 455 votes to 232, with 6 abstentions, a decision to grant discharge to the **ARTEMIS Joint Undertaking** for the financial year 2013.

In parallel, Parliament postponed the closure of the accounts of the ARTEMIS Joint Undertaking for the financial year 2013.

It also adopted by 633 votes to 42, with 6 abstentions, a series of general recommendations that appear in the resolution on performance, financial management and control of EU agencies:

- **Budgetary and Financial Management**: Parliament noted that payments made in 2013 relating to certificates of acceptance of costs issued by the national funding authorities ("NFAs") of the Member States amounted to EUR 11 700 000, which accounted for 57 % of the total operational payments. It was concerned that the Joint Undertaking did not assess the quality of those audits and that, by the end of March 2014, it had not received information on the audit strategies of seven out of 23 NFAs. The JU was therefore not in a position to assess whether ex post audits provide sufficient assurance as to the legality and regularity of the underlying transactions. Whilst welcoming the action plan aiming to remedy the **deficiencies identified by the Court in its qualified opinion**, Parliament looked forward to the successful implementation of the entire plan as well as to the Court's opinion on its outcome. It went on to note that the utilisation rate of payment appropriations was only 69%, while the utilisation rate for operational commitment appropriations was 99.4%. Furthermore, Members were concerned that there was poor information regarding the evaluation of the Member States' and Research and Development organisations' contributions corresponding to the actual level of Union's payments. In line with the information received, the contribution of the Member States was under the level of 1.8 as requested by the Joint Undertaking's statute. Parliament called on the Joint Undertaking to submit a report to the discharge authority concerning the contributions of all members other than the Commission, including the application of the evaluation rules, together with an assessment by the Commission.
- **Internal audit**: Parliament was concerned that the Joint Undertaking had not set up **an internal audit capability** as required by its establishing Regulation. It noted moreover that although the mission charter of the Commission's Internal Audit Service (IAS) was adopted by the Governing Board on 25 November 2010, the financial rules of the Joint Undertaking had not been amended in order to include the provision of the model financial regulation referring to the powers of the Commission's Internal Audit Service.

Members acknowledged that the Joint Undertaking, along with the Clean Sky, ENIAC, FCH and IMI Joint Undertakings had been the subject of an IT risk assessment of their shared IT infrastructure performed by the IAS.

Parliament also made a series of observations on conflicts of interest at the JU and its legal framework. It called upon the Joint Undertaking to adopt comprehensive policies for the management of conflict of interest situations such as divestment of the interest by the public official, recusal of the public official from involvement in an affected decision-making process, restriction of access by the affected public official to particular information, rearrangement of the public official's duties or **resignation of the public official from their office**.

Other observations: Parliament ascertained that the Joint Undertaking had developed procedures in order to monitor the protection and dissemination of their research results at different project stages but from the Court's report, this should be further developed in order to fully meet the provisions of the Decision.

It called on the Joint Undertaking to submit a report to the discharge authority on the social-economic benefits of the already completed projects, and for that report to be submitted to the discharge authority together with an assessment by the Commission.

Parliament recalled that the discharge authority had previously requested the Court to draw up a special report on the capacity of the joint undertakings, together with their private partners, to ensure added value and efficient execution of Union research, technological development and demonstration programmes.

2013 discharge: Artemis Joint Undertaking to implement a Joint Technology Initiative in Embedded Computing Systems

2014/2132(DEC) - 31/03/2015 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Ryszard CZARNECKI (ECR, PL) on discharge in respect of the implementation of the budget of the **ARTEMIS Joint Undertaking** for the financial year 2013.

It called on the European Parliament to postpone its decision on granting the Executive Director of the ECSEL Joint Undertaking discharge in respect of the implementation of the ARTEMIS Joint Undertaking's budget for the financial year 2013.

Members postponed the closure of the accounts of the ARTEMIS Joint Undertaking for the financial year 2013. At the same time, they made a number of recommendations that needed to be taken into account when the discharge is granted, in addition to the general recommendations that appear in the draft resolution on performance, financial management and control of EU agencies.

- **Budgetary and Financial Management: Members** noted that payments made in 2013 relating to certificates of acceptance of costs issued by the national funding authorities ("NFAs") of the Member States amounted to EUR 11 700 000, which accounted for 57 % of the total operational payments. They were concerned that the Joint Undertaking did not assess the quality of those audits and that, by the end of March 2014, it had not received information on the audit strategies of seven out of 23 NFAs. The JU was therefore not in a position to assess whether ex post audits provide sufficient assurance as to the legality and regularity of the underlying transactions. Whilst welcoming the action plan aiming to remedy the **deficiencies identified by the Court in its qualified opinion**, Members looked forward to the successful implementation of the entire plan as well as to the Court's opinion on its outcome. They went on to note that the utilisation rate of payment appropriations was only 69 %, while the utilisation rate for operational commitment appropriations was 99.4 %. Furthermore, they were concerned that there was poor information regarding the evaluation of the Member States' and Research and Development organisations' contributions corresponding to the actual level of Union's payments. In line with the information received, the contribution of the Member States was under the level of 1,8 as requested by the Joint Undertaking's statute. The committee called on the Joint Undertaking to submit a report to the discharge authority concerning the contributions of all members other than the Commission, including the application of the evaluation rules, together with an assessment by the Commission.
- **Internal audit:** the committee was concerned that the Joint Undertaking had not set up **an internal audit capability** as required by its establishing Regulation. It noted moreover that although the mission charter of the Commission's Internal Audit Service (IAS) was adopted by the Governing Board on 25 November 2010, the financial rules of the Joint Undertaking had not been amended in order to include the provision of the model financial regulation referring to the powers of the Commission's Internal Audit Service.

Members acknowledged that the Joint Undertaking, along with the Clean Sky, ENIAC, FCH and IMI Joint Undertakings had been the subject of an IT risk assessment of their shared IT infrastructure performed by the IAS.

Members also made a series of observations on conflicts of interest at the JU and its legal framework.

Other observations: the committee ascertained that the Joint Undertaking had developed procedures in order to monitor the protection and dissemination of their research results at different project stages but from the Court's report, this should be further developed in order to fully meet the provisions of the Decision.

They called on the Joint Undertaking to submit a report to the discharge authority on the social-economic benefits of the already completed projects, and for that report to be submitted to the discharge authority together with an assessment by the Commission.

Members recalled that the discharge authority had previously requested the Court to draw up a special report on the capacity of the joint undertakings, together with their private partners, to ensure added value and efficient execution of Union research, technological development and demonstration programmes.

2013 discharge: Artemis Joint Undertaking to implement a Joint Technology Initiative in Embedded Computing Systems

2014/2132(DEC) - 30/01/2015

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 of the ARTEMIS Joint Undertaking, and the report by the Court of Auditors on the annual accounts of the ARTEMIS Joint Undertaking for the financial year 2013, accompanied by the ARTEMIS Joint Undertaking's replies to the Court's observations, the Council recommended that the European Parliament give a discharge to the Executive Director in respect of the implementation of the budget of the Joint Undertaking for the financial year 2013.

The Council recalled that the ECSEL Joint Undertaking has replaced and succeeded the ARTEMIS Joint Undertaking and discharge should therefore be given to the Executive Director of the ECSEL Joint Undertaking.

The Council welcomed the Court's opinion that, in all material respects, the ARTEMIS Joint Undertaking's annual accounts fairly present the financial position as at 31 December 2013 and the results of operations and cash flows for the year then ended, in accordance with the provisions of the ARTEMIS Joint Undertaking's Financial Rules.

However, the Council **regretted the Court's qualified opinion on the legality and regularity of the transactions underlying the accounts**, based on the Court's assessment that the ARTEMIS Joint Undertaking's ex-post audit strategy does not provide sufficient assurance that this key control tool is functioning effectively. The Council urged the ECSEL Joint Undertaking as the successor Joint Undertaking to examine the audit strategies of the National Funding Authorities (NFAs), to ensure that all NFAs deliver their audit reports in time, and that they include all relevant information for the ex-post audit strategy to function effectively.

In addition, the following observations are made:

- **carryovers**: with regard to the budget implementation, the Council called on the ECSEL Joint Undertaking to pay due attention to the proper implementation of commitment and payment appropriations in the course of the budgetary year and to decommit if necessary in order to avoid excessive carry-overs;
- **internal audit**: the Council is concerned about the fact that the internal audit capability has not been set up yet and that the Financial Rules are not in line with the provisions of the Financial Regulation referring to the powers of the Commission's Internal Auditor. It insists on the need to swiftly remedy this situation;
- **conflict of interests**: the Council requested that a proper procedure be put in place for dealing with conflict of interests situations;
- **results of research**: it invited the ECSEL Joint Undertaking to further improve the monitoring and reporting of the research results.

Lastly, the Council called on the ECSEL Joint Undertaking to take duly into account recommendations put forward in the Commission's Second Interim Evaluation report and to implement them.

2013 discharge: Artemis Joint Undertaking to implement a Joint Technology Initiative in Embedded Computing Systems

2014/2132(DEC) - 27/10/2015 - Final act

PURPOSE: to grant discharge to the Artemis Joint Undertaking for the financial year 2013.

NON-LEGISLATIVE ACT: Decision (EU) 2015/2208 of the European Parliament on discharge in respect of the implementation of the budget of the Artemis Joint Undertaking for the financial year 2013.

CONTENT: with the present decision, the European Parliament grants discharge to the Executive Director of the ECSEL in respect of the implementation of the Artemis Joint Undertaking for the financial year 2013. It approved the closure of the accounts of the Joint Undertaking in a parallel decision (Decision (EU) 2015/2209).

This decision is in line with the second resolution by the European Parliament adopted on 27 October 2015 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 27 October 2015).

Amongst the main observations made, Parliament recalled that the Joint Undertaking received a **qualified opinion from the Court of Auditors on the legality and the regularity of the transactions underlying the annual accounts** on the grounds that the Joint Undertaking was not in a position to assess whether the *ex post* audit strategy provides sufficient assurance with respect to the legality and regularity of the underlying transactions.

The resolution acknowledged from the Joint Undertaking that it made progress in implementing the action plan aimed at remedying the deficiencies identified by the Court in its qualified opinion and that the rate of assessed grant coverage continues to rise.