



**COUNCIL OF  
THE EUROPEAN UNION**

**Brussels, 30 April 2014  
(OR. en)**

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**Interinstitutional File:  
2013/0233 (COD)**

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**"I/A" ITEM NOTE**

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**From:** General Secretariat of the Council

**To:** Permanent Representatives Committee/Council

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**Subject:** Proposal for a Decision of the European Parliament and of the Council on the participation of the Union in the Active and Assisted Living Research and Development Programme jointly undertaken by several Member States (**first reading**)

- Adoption of the legislative act (**LA + S**)

= Statement

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**Statement by the Commission**

**on ex-post audits**

The Commission will conduct audits taking due account of the principle of proportionality. It will strive to minimize the administrative burden for the beneficiaries and avoid repetitive audits.

The Commission is committed to ensure coherence in the implementation of its audit strategy.