



**COUNCIL OF
THE EUROPEAN UNION**

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"I/A" ITEM NOTE

From: General Secretariat of the Council

To: Permanent Representatives Committee/Council

Subject: Proposal for a Decision of the European Parliament and of the Council on the participation of the Union in a Research and Development Programme jointly undertaken by several Member States aimed at supporting research performing small and medium-sized enterprises (**first reading**)

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

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.