



**Opinion of the Management Board
of 26 June 2014
on the annual accounts of Frontex for 2013**

THE MANAGEMENT BOARD,

Having regard to the Frontex Regulation¹, in particular to Article 30(5) thereof,

Having regard to the Frontex Financial Regulation², in particular Article 99(2) thereof,

Whereas:

- (1) The European Court of Auditors issued on 26 May 2014 its preliminary observations with a view to report on the annual accounts for the financial year 2013;
- (2) The Executive Director bears the responsibility for drawing up the final accounts and needs to forward them to the Management Board for an opinion.
- (3) By 1 July 2014 at the latest the final accounts for 2013 should be sent, together with the opinion of the Management Board, to the Commission, the Court of Auditors and the budgetary authority.

HAS DECIDED TO GIVE THE FOLLOWING OPINION:

The Management Board took note of the preliminary observations of the European Court of Auditors on the reliability of the annual accounts of the Agency. Hence the Management Board has obtained reasonable assurance in order to conclude that the said accounts, taken as a whole, represent a true and fair view of the implementation of the Frontex budget and, in the opinion of the Management Board, properly reflect the activities undertaken by Frontex in 2013.

The Management Board took note of the qualified opinion issued by the European Court of Auditors on the legality and regularity of the transactions underlying the accounts related to joint land/sea/air operations. As a result the Management Board has insufficient assurance as to the legality and regularity of the 2013 grant transactions related to joint land/sea/air operations. Except for these matters, the underlying transactions have been found legal and regular in all material respects.

In relation to abovementioned the Management Board recognises that the Agency has improved its control framework in 2013; however the effects are yet to be fully seen. The Court of Auditors did not find sufficient appropriate audit evidence on the effectiveness of ex ante and ex post verifications on 2013 transactions. In the opinion of the Management Board, the steps already undertaken by the Agency aiming at remedying the shortcomings seem to be adequate and will likely prove to be sufficient. The Court of Auditors gave credit to the Agency for its efforts made.

¹ Council Regulation (EC) No 2007/2004 of 26 October 2004 establishing a European Agency for the Management of Operational Cooperation at the External Borders of the Member States of the European Union, OJ L 349, 25.11.2004, p. 1, as last amended.

² Management Board Decision No 1/2014 of 8 January 2014

With regard to this the Management Board welcomes especially the policy and methodology of the Agency on ex-ante controls as well as the training of staff members concerning this issue. However, the Management Board calls on the Agency:

- 1) to periodically report on the implementation of the ex-ante and ex-post controls.
- 2) The periodic reports to the Management Board should emphasise the methodology applied and outcomes of controls, especially related to joint land/sea/air operations.

Done in Warsaw, 26 June 2014

For the Management Board

[signed]

Ralf Göbel
Chairperson