

**MANAGEMENT BOARD DECISION No 25/2015  
of 1 July 2015**

**adopting the opinion of the Management Board  
on the Frontex annual accounts for the financial year 2014**

**THE MANAGEMENT BOARD**

Having regard to the Frontex Regulation<sup>1</sup>, in particular to Article 30(5) thereof,

Having regard to the Frontex Financial Regulation<sup>2</sup>, in particular Article 99(2) thereof,

Whereas:

- (1) The European Court of Auditors (ECA) issued on 28 May 2015 its observations with a view to report on the annual accounts of Frontex for the financial year 2014;
- (2) On receiving the ECA's observations, the accounting officer draws up the final accounts of the Agency, which are sent by the Executive Director to the Management Board for their opinion;
- (3) By 1 July 2015 at the latest the final accounts for the financial year 2014 should be sent, together with the opinion of the Management Board, to the European Commission, the ECA and the budgetary authority;
- (4) On 24 June 2015 Frontex invited the Management Board on behalf of the Management Board Chairperson to adopt, by written procedure, an opinion on the Frontex annual accounts for the year 2014;
- (5) In accordance with Article 8(3) of the Rules of Procedure of the Management Board, when taking a decision by written procedure the Management Board shall approve or object the proposal in its entirety;
- (6) No objections on the written procedure nor the draft opinion have been received by Frontex.

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

<sup>2</sup> Management Board Decision No 1/2014 from 8 January 2014

## HAS DECIDED TO GIVE THE FOLLOWING OPINION:

The Management Board took note of the observations of the ECA on the reliability of the annual accounts of Frontex and the legality and regularity of the transactions underlying them.

The Management Board took note that the annual accounts 2014 were the first year where an external auditor performed the financial audit and the ECA performed the audit on the legality and regularity of the underlying transactions.

The Management Board has obtained reasonable assurance 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 2014.

Done by written procedure, 1 July 2015

For the Management Board

***[signed]***

Ralf Göbel  
Chairperson

