MANAGEMENT BOARD DECISION 11/2019
Of 12 June 2019

adopting the opinion of the Management Board on Frontex’s final accounts for the financial year 2018

THE MANAGEMENT BOARD

Having regard to the European Border and Coast Guard Regulation\(^1\), and in particular Article 76(6) thereof,

Having regard to the Frontex Financial Regulation\(^2\), and in particular Article 99 thereof,

Whereas:

(1) The external auditor of the accounts, Baker Tilly Belgium Bedrijfsrevisoren CVBA, has certified Frontex’s provisional annual accounts for the financial year 2018.

(2) The European Court of Auditors (ECA), after consulting the external auditor’s opinion on Frontex’s provisional annual accounts for the financial year 2018, issued on 28 May 2019 its preliminary observations with a view to report on Frontex’s annual accounts for the financial year 2018.

(3) On receiving the ECA’s observations, the accounting officer draws up and signs off the final accounts of the Agency.

(4) The Executive Director will adopt Frontex’s final accounts and sign the “Declaration of Assurance of the Executive Director”. The Accounting Officer and the Executive Director sign the “Management Representation Letter” which will accompany Frontex’s final accounts sent to the ECA and the external auditors.

(5) Frontex’s final accounts for the financial year 2018 are sent by the Executive Director to the Management Board for its opinion.

(6) By 1 July 2019 at the latest Frontex’s final accounts for the financial year 2018 should be sent, together with the opinion of the Management Board and the “Management Representation Letter”, to the European Commission, the ECA and the budgetary authority.

HAS DECIDED AS FOLLOWS:

Article 1
Subject

The opinion of the Management Board on Frontex’s final accounts for the financial year 2018, in the Annex, is hereby adopted.

Article 2
Entry into Force

This decision enters into force on the day following the day of its adoption.

Done in Warsaw, 12 June 2019

For the Management Board

[signed]
Marko Gašperlin
Chairperson

Annex: Opinion of the Management Board on Frontex’s final accounts for the financial year 2018
Opinion of the Management Board on Frontex’s final accounts for the financial year 2018

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 2018 were the fifth 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 took note of the clean opinion of the external auditor on the Frontex provisional accounts for 2018 as well as of the fact that the ECA has not yet completed its review of the audit work performed by the external auditor. The Management Board is aware that the Court’s opinion on the reliability of the accounts is subject to the ECA’s confirmation of the reliability of the independent external auditor’s results.

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 2018.