

2021-167

Opinion
of the Management Board of eu-LISA
concerning the Final annual accounts of 2020

Opinion No 2021-167 of 29.06.2021 of the Management Board of the European Union Agency for the Operational Management of Large-Scale IT systems in the Area of Freedom, Security and Justice (hereinafter "the Agency")

Subject: Opinion of the Management Board of the European Union Agency for the Operational Management of Large-Scale IT systems in the Area of Freedom, Security and Justice (eu-LISA) concerning the Final annual accounts of 2020

HAVING REGARD to Regulation (EU) No 2018/1726 of the European Parliament and of the Council of 14 November 2018 on the European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice¹ (hereinafter referred to as the "eu-LISA Regulation"), and in particular Article 47(7) thereof;

HAVING REGARD to Regulation (EU, Euratom) No 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union and repealing Regulation (EU, Euratom) No 966/2012² (hereinafter referred to as "Financial Regulation"), and in particular Article 246 thereof;

HAVING REGARD to the Management Board decision no. 2019-198 of 28/08/2019 establishing the Financial Rules of the European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (hereinafter referred to as "eu-LISA Financial Rules), in particular Title IX – Chapter 1 thereof;

WHEREAS

- (1) The European Court of Auditors has to make its observations on the Provisional accounts by 1 June 2021.
- (2) eu-LISA received the observations on the Provisional accounts on 31 May 2021 and, by 15 August 2021, the Executive Director has to send to the European Court of Auditors his reply to the observations.
- (3) The Executive Director bears the responsibility for drawing up the Final accounts and needs to forward them to the Management Board for an opinion.
- (4) By 1 July 2021 at the latest, the Executive Director must send the Final accounts, together with the opinion of the Management Board to the Budgetary Authority, the Commission's Accounting Officer and the European Court of Auditors.

¹ OJ L 295, 21.11.2018, p.99

² OJ L 193, 30.07.2018, p. 1

THE MANAGEMENT BOARD HAS DECIDED TO PROVIDE THE FOLLOWING OPINION:

The Management Board took note of the unqualified opinion of the European Court of Auditors on the reliability of the Provisional accounts that those present fairly, in all material respects, the financial position of the Agency at 31 December 2020, the results of its operations, its cash flows and the changes in net assets for the year then ended, in accordance with its Financial Rules and with accounting rules adopted by the Commission's accounting officer.

The Management Board took note of the unqualified opinion of the European Court of Auditors on the legality and regularity of revenue underlying the accounts for the year ended 31 December 2020 being legal and regular in all material respects.

The Management Board took note of the qualified opinion of the European Court of Auditors on the legality and regularity of the payments underlying the accounts for the year ended 31 December 2020 as substantiated by the Court.

The Management Board acknowledges that the adversarial procedure with the European Court of Auditors is ongoing.

The Management Board took note of the external audit firm's unqualified opinion on the Provisional accounts of the Agency that they present fairly, in all material aspects, its financial position as at 31 December 2020.

The Management Board acknowledges the declaration of assurance of the Executive Director and of the Accounting Officer on the Final accounts of the Agency for year 2020.

The Management Board acknowledges the endorsement of the Final annual accounts of 2020 by the Audit, Compliance and Finance Committee.

In light of the above the Management Board takes the opinion that it has obtained sufficient assurance that the Final accounts, drawn up on 25 May 2021, present a true and fair view of the Agency's financial position as of 31 December 2020.

The Management Board calls the Agency to:

- Inform the Management Board on the outcome of the contradictory procedure with the European Court of Auditors
- Inform the Management Board on a regular basis on the progress in following up the Court's comments in its forthcoming Specific Annual Report.

Done in Tallinn on

21.06.2021

Mr Zsolt Szolnoki

Chairperson of the Management Board