

OPINION No 1/2024
OF THE ADMINISTRATIVE BOARD
OF THE EUROPEAN UNION AGENCY FOR THE COOPERATION
OF ENERGY REGULATORS
of 19 June 2024
on the final accounts for the financial year 2023

THE ADMINISTRATIVE BOARD OF THE EUROPEAN UNION AGENCY FOR THE COOPERATION OF ENERGY REGULATORS,

Having regard to Regulation (EU) 2019/942 of the European Parliament and of the Council of 5 June 2019 establishing a European Union Agency for the Cooperation of Energy Regulators (recast)¹, and, in particular, Article 35(4) thereof,

Having regard to Decision No 8/2019 of the Administrative Board of the Agency for the Cooperation of Energy Regulators of 21 June 2019 on the Financial Regulation of the Agency for the Cooperation of Energy Regulators, and, in particular, Article 102(3) thereof,

Whereas:

- (1) The accounting officer of the European Union Agency for the Cooperation of Energy Regulators (hereinafter ‘the Agency’) has certified that the annual accounts of the Agency for the year 2023 have been prepared in accordance with Title IX of the Financial Regulation of the Agency² and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and Union bodies.
- (2) The authorising officer of the Agency has provided to the accounting officer all the information necessary for the production of the accounts that show the Agency's assets, liabilities, and the budgetary implementation. The authorising officer of the Agency certified their reliability.
- (3) Based on the information reported to the accounting officer and the checks deemed necessary, the accounting officer declared to have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of the Agency.
- (4) On 3 June 2024, the Director submitted to the Administrative Board the final accounts of the Agency for the financial year 2023,

HAS ADOPTED THIS OPINION:

¹ OJ L158/22, 14.6.2019, p. 22.

² Decision No 8/2019 of the Administrative Board of the Agency for the Cooperation of Energy Regulators of 21 June 2019 on the Financial Regulation of the Agency for the Cooperation of Energy Regulators.

Article 1

The Administrative Board hereby endorses the final accounts of the Agency for the financial year 2023, attached as Annex I to this Opinion.

Article 2

The Administrative Board invites the Director to take immediate actions to address the comments to be made by the Court of Auditors in its final report and to provide adequate reporting on the actions taken.

Article 3

This Opinion shall be communicated, together with the final accounts, to the accounting officer of the Commission, the Court of Auditors, the European Parliament, and the Council by 1 July 2024.

Done at Ljubljana, 19 June 2024.

For the Administrative Board

The Chair
Edit HERCZOG