

***European Aviation Safety Agency***

---

**Annex 3: Explanatory note on procedure  
establishing the final 2008 Annual Accounts**



## **EASA MB 02/2009**

Cologne, 09 June 2009

### **MB Decision 08-2009 Annex 3 Explanatory note on procedure establishing the final 2008 Annual Accounts**



## **EXPLANATORY NOTE ON THE PROCEDURE ESTABLISHING THE FINAL ACCOUNTS FOR 2008**

### **1. Background:**

The whole procedure for establishing the final accounts is as follows:

1.1 In accordance with Article 82 of the EASA Financial Regulation as amended by the Management Board decision 15-2007 of 14 December 2007 amending the MB Decision 9-03 of 26 August 2003, the Accounting Officer has sent on 1 March 2009 to the Commission's accounting officer the provisional accounts of the Agency for 2008.

1.2 In accordance with Article 83 (1) of the EASA Financial Regulation, the Court of Auditors makes its observations on the provisional accounts of the Agency by 15 June 2009.

1.3 In accordance with Article 61 of the General Financial Regulation amended by Council Regulation (EC, Euratom) N° 1995/2006 of 13 December 2006, the Accounting Officer, before the adoption of the accounts by the Agency signs them off, thereby certifying that he has a reasonable assurance that the accounts present a true and fair view of the financial situation of the Agency.

1.4 In accordance with Article 83 (2) of the EASA Financial Regulation, on receiving the Court of Auditors' observations on the provisional accounts, the Executive Director, under his own responsibility, draws up the final accounts of the Agency and sends them to the Management Board, which gives an opinion on these accounts.

1.5 The Executive Director sends the final accounts, together with the opinion of the Management Board, to the Commission's Accounting Officer and to the Court of Auditors, the European Parliament and the Council by 1 July 2009.

1.6 The final accounts of the Agency, consolidated with those of the Commission, shall be published in the Official Journal of the European Union by 15 November 2009.

1.7 The Executive Director sends the Court of Auditors a reply to the observations made in its annual report by 30 September 2009.



## **2. Opinion of the Management Board on the final accounts for 2008.**

The provisional annual accounts for 2008 have been audited by the Court of Auditors. On the basis of the audit visit and subject to confirmation by their audit report reports (so called "preliminary findings") no reservation is expected. The observations of the Court will be sent to the Management Board when they are received, together with the replies of the Agency and the opinion of the Accounting Officer.