

**OPINION OF THE MANAGEMENT BOARD OF THE EUROPEAN CHEMICALS AGENCY ON
THE FINAL ANNUAL ACCOUNTS FOR THE YEAR 2014**

THE MANAGEMENT BOARD,

having regard to Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, and in particular Article 97 thereof,

having regard to the Agency's Financial Regulation adopted on 28 February 2014 (WP/03/2014) and, in particular, Article 99(2) thereof,

having regard to the preliminary observations by the European Court of Auditors of 7 May 2015

whereas:

- 1) on receipt of the Court of Auditor's preliminary observations on the Agency's Provisional Annual Accounts, the Accounting Officer shall draw up the Agency's Final Annual Accounts and the Executive Director shall forward them to the Management Board for an opinion;
- 2) the Management Board shall deliver an opinion on the Agency's Final Annual Accounts;
- 3) by 1 July 2015, the Accounting Officer shall send the Final Annual Accounts 2014, together with the opinion of the Management Board, to the European Parliament, the Council, the Commission and the Court of Auditors.

HAS DECIDED TO GIVE THE FOLLOWING OPINION:

The Management Board notes that the European Court of Auditors, in its preliminary observations on the Provisional Annual Accounts 2014, has made no reservation concerning the implementation of the European Chemicals Agency's annual budget for 2014.

On the basis of the examination of the Final Annual Accounts, submitted to it on [5 June 2015] by the Executive Director, [and on the basis of the Court's observations], the Management Board [has obtained sufficient assurance to conclude] that the accounts for the year 2014, [taken as a whole, present a true and fair view of the Agency's financial position as at 31 December 2014 and properly reflect the implementation of the Agency's budget for the year 2014].

Done at Helsinki, 18 June 2015

For the Management Board

The Chair

signed

Nina CROMNIER