2007 discharge: European Network and Information Security Agency ENISA

2008/2269(DEC) - 23/01/2009

Based on the observations contained in the revenue and expenditure account and the balance sheet of the European Network and Information Security Agency (ENISA) for the financial year 2007, as well as on the Court of Auditor's report and the Agency's replies to the Court's observations, the Council recommends the Parliament to provide the discharge on the implementation of the 2007 budget to the Director of the Agency.

In doing so, the Council confirms that EUR 860 000 (93.8%) of the EUR 920 000 in appropriations carried forward from the financial year 2006 to the financial year 2007 were used and EUR 2 million in appropriations were carried forward from the financial year 2007 to the financial year 2008 and EUR 200 000 was cancelled.

Recalling that the Court of Auditors was able to obtain reasonable assurance that the Agency's annual accounts were, in all material aspects, reliable, the Council believes that there is a certain number of observations that must be taken into consideration when providing the discharge on the implementation of the 2007 budget, particularly regarding the following points:

- **carry-overs**: the Council notes with concern the Court's observation on several cases of the appropriations carried over not corresponding to the legal commitments and calls on the agency to make every effort to ensure the accuracy of financial information. The Council also draws the attention of the Agency on the concentration of transactions in the last quarter of the year which jeopardises the implementation of operational activities and asks it to remedy this situation as soon as possible;
- **administrative inventory**:regarding the Court's observations on the deficiencies in the Agency's accounting, the Council encourages the Agency to act thereupon as early as possible and to apply the Commission's accounting software where appropriate;
- **procurement**: the Council is concerned by the Court's findings on the recurrent weaknesses in the procurement procedures and urges the Agency to take all the appropriate measures to eliminate these weaknesses already in the short term.