

2008 discharge: European Network and Information Security Agency ENISA

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The Committee on Budgetary Control adopted the report by Véronique MATHIEU (EPP, FR) on discharge to be granted to the European Network and Information Security Agency, calling on the European Parliament to grant the Executive Director of the Agency discharge in respect of the implementation of the Foundation's budget for the financial year 2008.

Noting that the Agency's annual accounts for the financial year 2008 are reliable, and the underlying transactions are legal and regular, MEPs approve the closure of its accounts. However, they make a number of recommendations that need to be taken into account when the discharge is granted, in addition to the general recommendations that appear in the draft resolution on financial management and control of EU agencies (see [2010/2007\(INI\)](#)):

- **performance:** Members congratulate the Agency on its performance in 2008. They call on it to set out a comparison of operations carried out during the year for which discharge is to be granted and in the previous financial year so as to enable the discharge authority to assess more effectively its performance from one year to the next;
- **budgetary and financial management:** Members note that the Agency continues to take all possible measures to obtain from the tax authorities of the host Member State a refund of EUR 45 000, corresponding to the amount of VAT paid in advance by the Agency. They also note the enormously high cash reserves over long periods which as of 31 December 2008 the Agency's cash reserves amounted to EUR 2 436 694. They call on the Commission to examine ways of ensuring that the principle of needs-based cash management is implemented to the full and what changes in approach are needed to ensure that the Agency's cash reserves are kept as low as possible on a long-term basis;
- **internal audit and human resources:** Members congratulate the Agency on the full implementation of the recommendations made by the Internal Audit Service (IAS).