2008 discharge: European Network and Information Security Agency ENISA

2009/2125(DEC) - 08/10/2009

PURPOSE: presentation of the report by the Court of Auditors on the 2008 annual accounts of the European Network and Information Security Agency (ENISA).

CONTENT: in the Court's opinion, the Agency's Annual Accounts present fairly, in all material respects, its financial position as of 31 December 2008 and the results of its operations and its cash flows for the year then ended. It considers that the transactions underlying the annual accounts of the Agency for the financial year ended are, in all material respects, legal and regular.

The Court of Auditor's report includes a detailed section on the Agency's expenditure and an analysis of the expenditure, as well as the Agency's replies.

- **The Court's analysis of the accounts**: in its report, the Court makes a series of observations, in particular as regards financial and budgetary management. It notes that for the 2005-2007 period, VAT paid by the Agency and still to be recovered from Greece amounted to approximately EUR 45 000. Despite the considerable efforts made by the Agency since 2005, no solution had yet been found for the reimbursement of this amount by the national tax authorities. In addition, the Court notes that in one procurement procedure, needs were underestimated which, according to the Court, constitutes an obstacle to fair competition.
- **The Agency's replies**: the Agency will continue to take all possible measures available to it in order to resolve the tax matter with Greece. The Agency has been monitoring the actual consumption in the above-mentioned and as a result a new call for tenders was issued in third quarter of 2009.