2008 discharge: European Network and Information Security Agency ENISA

2009/2125(DEC) - 01/02/2010

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 2008, 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 2008 budget to the Director of the Agency.

The Council welcomes the Court's opinion that, on the one hand, the Agency's annual accounts present fairly, in all material aspects, the financial position as at 31 December 2008 and the results of operations and cash-flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that, on the other hand, the underlying transactions for the financial year ended on 31 December 2008 are, in all material respects, legal and regular.

However, the Council considers that observations made in the Court of Auditor’s report call for a certain number of observations to be taken into account when granting discharge, particularly on the following points:

- **VAT reimbursement**: the Council notes with disappointment that, despite the considerable efforts made by the Agency as underlined by the Court, no solution had yet been found for the reimbursement of VAT by the national tax authorities and encourages the Agency to continue to take all possible measures in order to have this matter solved;
- **procurement**: the Council, sharing the Court's view, calls on the Agency not to underestimate procurement budgets in order to ensure a fair competition between firms.