2009 discharge: European Network and Information Security Agency ENISA

2010/2192(DEC) - 16/09/2010 - Court of Auditors: opinion, report

PURPOSE: presentation by the Court of Auditors of its report on the annual accounts of the European Network and Information Security Agency (ENISA) for the financial year 2009, together with the Agency' s replies

CONTENT: in accordance with the tasks and objectives conferred on it by the Treaty on the Functioning of the European Union (TFEU), the Court of Auditors, in the context of the discharge procedure, addresses to the European Parliament and the Council a Statement of Assurance on the reliability of the annual accounts, as well as of the legality and regularity of the transactions underlying them of each EU institution, body or agency, on the basis of an external, independent audit.

This audit also covered the annual accounts of the European Network and Information Security Agency (ENISA).

In the Court's opinion, **the Agency's annual accounts presented "fairly, in all material respects", its financial position as of 31 December 2009** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation.

The Court also stated that the **transactions underlying the annual accounts** of the Agency for the financial year ended 31 December 2009 were, "in all material respects, **legal and regular**".

The report again confirmed that, following the adoption of two amending budgets, the Agency's 2009 final budget amounted to EUR 8.1 million and that it employed 57 agents during the financial year.

The report also included comments on the Agency's budgetary and financial management, together with the Agency's replies. The main comments are as follows:

The Court's comments:

- a large amount of the 2009 appropriations was carried forward to the following year mainly due to delays in the implementation of the activities financed from the Agency's operational expenditure. This was at odds with the budgetary principle of annuality;
- a budget transfer between titles was made without informing the Agency's Management Board, contrary to the budgetary principle of specification.

The Agency's replies:

- these emergency measures were taken to contain the consequences of delayed outsourced activities;
- in the first quarter of 2010, improvements were made to the tool used for the follow-up of budgetary transfers according to Article 23 of ENISA's Financial Regulation.

Lastly, the Court of Auditor's report contained a summary of the **Agency's activities in 2009** in the following areas:

- improving resilience in European communication networks;
- developing and maintaining cooperation between Member States; and

- identifying emerging risks for creating trust and confidence.