2009 discharge: European Network and Information Security Agency ENISA

2010/2192(DEC) - 03/02/2011 - Document attached to the procedure

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 2009, as well as on the Court of Auditor's report and the Agency's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2009.

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 2009 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 2009 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:

- **implementation of the Agency’s work programme**: the Council encourages the Agency to continue to apply measures to respect the budgetary principle of annuality by avoiding delays in the implementation of operational activities;
- **transfers and correctness of the accounting records**: the Council also requests the Agency to respect the procedures in place for transfers. The Council urges the Agency to ensure the correctness of the accounting records by using appropriate instruments;
- **recruitment procedures**: the Council agrees with the Court that the practices used by the Agency put at risk transparency and urges the Agency to take the necessary measures to address this situation;
- **procurement procedures**: as in previous years, the Council is concerned about the weaknesses identified by the Court in the procurement procedures and urges the Agency to take all appropriate measures to remedy these shortcomings without delay.