2012 discharge: European Network and Information Security Agency (ENISA)

2013/2222(DEC) - 10/09/2013 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Network and Information Security Agency (ENISA) for the year 2012, together with the Agency's reply.

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

This audit concerned, amongst others, the annual accounts of the European Network and Information Security Agency (ENISA).

In the Court's opinion, ENISA**'s Annual Accounts fairly present, in all material respects, its financial position as of 31 December 2012** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation and the accounting rules adopted by the Commission's accounting officer.

The Court also considers that the **transactions underlying the annual accounts** of the Agency for the financial year ended 31 December 2012 are, in all material respects, **legal and regular.**

The report confirms that the Agency's 2012 budget amounted to EUR 8.2 million.

The report also makes a series of observations on the budgetary and financial management of the Agency, accompanied by the latter's response. The main observations may be summarised as follows:

The Court's observations:

- Internal controls: whereas the Financial Regulation and the corresponding Implementing Rules provide for a physical inventory of fixed assets at least every three years, the Agency has not carried out a comprehensive physical inventory since 2009.

The Agency's reply:

- Controls: ENISA states that it launched the inventory count in late April 2013 in both offices, in Heraklion and Athens. This is the first count in the history of ENISA which occurs with the use of a dedicated electronic tool, ABAC Assets, and its functionalities (including labelling, scanning, uploading of scanned items, providing reports). The results of the count will be processed by the Accounting Officer and the final accounting entries for the differences between the accounting records and the physical inventory will occur by 31 July 2013 the latest.

Lastly, the Court of Auditors' report contains **a summary of the Agency's activities in 2012**. This is focused on the following:

- identifying and responding to the evolving threat environment ;
- assisting Member States to increase the level of protection of critical information infrastructures;

- supporting the CERT and other operational communities ;
- securing the digital economy.