# 2014 discharge: European Network and Information Security Agency (ENISA)

2015/2178(DEC) - 08/09/2015 - 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 2014, 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).

**Statement of assurance**: pursuant to the provisions of Article 287 of the Treaty on the Functioning of the European Union (TFEU), the Court has audited:

- the annual accounts of the Agency, which comprise the financial statements and the reports on the implementation of the budget for the financial year ended 31 December 2014, and
- the legality and regularity of the transactions underlying those accounts.

**Opinion on the reliability of the accounts**: in the Court's opinion, the Agency's annual accounts present fairly, in all material respects, its financial position as at 31 December 2014 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.

**Opinion on the legality and regularity of the transactions underlying the accounts**: in the Court's opinion, the transactions underlying the annual accounts for the year ended 31 December 2014 are legal and regular in all material respects.

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**:

- **budgetary management**: the Court noted that the committed appropriations carried over to 2015 amount to EUR 1.3 million, i.e. 15 % of total appropriations concerned mainly administrative expenditure. These were linked to investments in IT infrastructure ordered as planned near the year-end for the Agency's two offices.

**The Agency's reply**: the Agency noted that the high level of committed appropriations is explained by the EUR 500 000 carry-over in order to finance furniture and networking equipment for the Athens office which was ordered towards the year-end.

Lastly, the Court of Auditors' report contains a summary of the **Agency's activities in 2014**. This is focused on the following:

**Budget**: EUR 9.7 million of which the Union subsidy is 94 %.

**Activities**:

- **support EU policy building**: during 2014, ENISA provided support for the policy marking process by making available to policy makers consolidated information on the emerging threat landscape and by formulating key messages to the Member States on how to ensure that their policies and capabilities are aligned with EU objectives;
- **support capacity building**: a number of activities aimed at supporting ENISA's key stakeholders in developing new operational and policy capabilities to address the various challenges in cybersecurity and to extend existing capabilities were carried out during 2014. ENISA's activities carried out within this work stream were aimed at raising the level of security across Member States and the private sector by collecting and disseminating good practice for public and private sectors and for the European citizen in general;
- **support cooperation**: in 2014, ENISA supported cooperation by continuing to build trust, bridging the gap between the products and services offered in the market and their needs, and continuously updating the information provided to those implementing NIS policy. Another means to support cooperation covered in 2014 addressed the development of tools to facilitate and improve the international communication and interchange of security-relevant information within communities sharing the same interest in different Member States.