

2015 discharge: European Union Agency for Network and Information Security (ENISA)

2016/2176(DEC) - 13/09/2016 - 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 2015, 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 brief, the Agency's main task is to enhance the Union's capability to prevent and respond to network and information security problems by building on national and Union efforts.

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 2015, 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 2015 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 2015 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 carry-overs of committed appropriations are high for administrative expenditure) at EUR 150 000. These carry-overs relate to investments in IT infrastructure that was ordered as planned near the end of the year.
- **staff relocation:** the Court noted that in 2016, the Agency plans to relocate some administrative staff from Heraklion to Athens while its basic Regulation provides that staff primarily engaged in the administration of the Agency should be based in Heraklion.

The Agency's replies:

- **budgetary management:** the Agency stated that the decrease of the rate of appropriations carried over to the next year from 15 % in 2014 to 7 % in 2015, due to continuous performance improvement of ENISA in this area. The carry-over is justified and related to the building project for the removal of the landlord data centre of Athens office that was only finalised in December 2015. Moreover, the procurement of 26 laptops, which reached the end of their warranty period, was finalised in December 2015, following a negotiated procurement procedure;
- **staff relocation:** ENISA stated that according to recital 7 of the preamble of ENISA Regulation, ‘staff primarily engaged in the administration of the Agency [...] should be based in Heraklion’. However the text in the preamble is not considered to be a restrictive factor.

Lastly, the Court of Auditors’ report contains a summary of the **Agency’s key figures in 2015:**

- **Budget:** EUR 10 million.
- **Staff:** 69 including officials, temporary and contract staff and seconded national experts.