2017 discharge: European Union Agency for Network and Information Security (ENISA)

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PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Network and Information Security Agency for the year 2017, together with the Agency's reply.

CONTENT: the Court of Auditors carried out the audit on 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 and reliability of the accounts

The Court considered that:

- the Agency's annual accounts present fairly, in all material respects, its financial position as at 31 December 2017 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 transactions underlying the annual accounts for the year ended 31 December 2017 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

Reliability of the accounts

The new accounting officer of the Agency took over duties on 1 December 2017. The hand-over process was improperly carried out. In particular, there was no hand-over report transmitted to the new accountant.

Performance

On 29 March 2017 the United Kingdom (UK) notified the European Council of its decision to withdraw from the European Union (Brexit). Unlike most of the other agencies, the Agency did not carry out a comprehensive analysis of the likely Brexit impact on its organisation, operations and accounts.

The Agency's replies

Reliability of the accounts

While the hand-over to the new accounting officer was never formalised, informal meetings have taken place with previous acting accounting officer to transfer knowledge. Updated training on software was

also received by the new accounting officer to provide a good understanding of the accounting system. Nevertheless, ENISA will implement corrective actions to ensure that adequate hand-over between in- and out-going staff members.

Performance

ENISA has not performed a formal operational and financial impact analysis of Brexit as it should not have any significant direct impact on ENISA's budget, operation and administration. Nevertheless, relevant internal processes have been revised (i.e. procurement and recruitment) in the Brexit context.

Lastly, the Court of Auditors' report contains a summary of the Agency's key figures in 2017:

Budget

EUR 11 million.

Staff

70 including officials, temporary and contract staff and seconded national experts.