Basic information

2009/2125(DEC) DEC - Discharge procedure	Procedure completed
2008 discharge: European Network and Information Security Agency ENISA **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	MATHIEU HOUILLON Véronique (PPE)	01/10/2009
	Shadow rapporteur STAVRAKAKIS Georgios (S&D) GERBRANDY Gerben-Jan (ALDE) STAES Bart (Verts/ALE)	

Committee for opinion	Rapporteur for opinion	Appointed
ITRE Industry, Research and Energy	The committee decided not to give an opinion.	

Council of the European Union

Council configuration	Meetings	Date
Economic and Financial Affairs ECOFIN	2994	2010-02-16

European Commission

Commission DG	Commissioner
Budget	ŠEMETA Algirdas

Key events

Date	Event	Reference	Summary
23/07/2009	Non-legislative basic document published	SEC(2009)1089	Summary

07/10/2009	Committee referral announced in Parliament		
23/03/2010	Vote in committee		Summary
26/03/2010	Committee report tabled for plenary	A7-0087/2010	
21/04/2010	Debate in Parliament		
05/05/2010	Decision by Parliament	T7-0110/2010	Summary
05/05/2010	Results of vote in Parliament		
05/05/2010	End of procedure in Parliament		
25/09/2010	Final act published in Official Journal		

Technical information

Procedure reference	2009/2125(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/01127

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE430.455	03/02/2010	
Amendments tabled in committee		PE439.370	03/03/2010	
Committee report tabled for plenary, single reading		A7-0087/2010	26/03/2010	
Text adopted by Parliament, single reading		T7-0110/2010	05/05/2010	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05827/2010	01/02/2010	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	SEC(2009)1089 	23/07/2009	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary

CofA	Court of Auditors: opinion, report	N7-0012/2010 OJ C 304 15.12.2009, p. 0001	08/10/2009	Summary
CofA	Document attached to the procedure	N7-0036/2009 OJ C 269 10.11.2009, p. 0001	10/11/2009	

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act	
Decision 2010/0532 OJ L 252 25.09.2010, p. 0174	Summary

2008 discharge: European Network and Information Security Agency ENISA

2009/2125(DEC) - 05/05/2010 - Text adopted by Parliament, single reading

The European Parliament adopted by 555 votes to 31, with 55 abstentions, a decision on discharge to be granted to the Executive Director of the European Network and Information Security Agency (ENISA) in respect of the implementation of its budget for the financial year 2008.

Furthermore, Parliament adopted a resolution with observations which are an integral part of the decision to grant discharge.

The main points are as follows:

- **performance:** Parliament congratulates the Agency on its performance in 2008. It calls on it to set out a comparison of operations carried out during the year for which discharge is to be granted and in the previous financial year so as to enable the discharge authority to assess more effectively its performance from one year to the next;
- **budgetary and financial management:** Parliament notes that the Agency continues to take all possible measures to obtain from the tax authorities of the host Member State a refund of EUR 45 000, corresponding to the amount of VAT paid in advance by the Agency. It also notes the Agency's enormously high cash reserves over long periods which, as of 31 December 2008, amounted to EUR 2 436 694. It calls on the Commission to examine ways of ensuring that the principle of needs-based cash management is implemented to the full and what changes in approach are needed to ensure that the Agency's cash reserves are kept as low as possible on a long-term basis;
- **internal audit and human resources:** Parliament congratulates the Agency on the full implementation of the recommendations made by the Internal Audit Service (IAS).

Noting that the Agency's annual accounts for the financial year 2008 are reliable, and the underlying transactions are legal and regular, Parliament approves the closure of the Agency's accounts. However, it makes a number of recommendations that need to be taken into account when the discharge is granted, in addition to the general recommendations that appear in the draft resolution on financial management and control of EU agencies (see 2010/2007(INI) adopted in parallel).

2008 discharge: European Network and Information Security Agency ENISA

2009/2125(DEC) - 08/10/2009

PURPOSE: presentation of the report by the Court of Auditors on the 2008 annual accounts of the European Network and Information Security Agency (ENISA).

CONTENT: in the Court's opinion, the Agency's Annual Accounts present fairly, in all material respects, its financial position as of 31 December 2008 and the results of its operations and its cash flows for the year then ended. It considers that the transactions underlying the annual accounts of the Agency for the financial year ended are, in all material respects, legal and regular.

The Court of Auditor's report includes a detailed section on the Agency's expenditure and an analysis of the expenditure, as well as the Agency's replies.

- **The Court's analysis of the accounts**: in its report, the Court makes a series of observations, in particular as regards financial and budgetary management. It notes that for the 2005-2007 period, VAT paid by the Agency and still to be recovered from Greece amounted to approximately EUR 45 000. Despite the considerable efforts made by the Agency since 2005, no solution had yet been found for the reimbursement of this amount by the national tax authorities. In addition, the Court notes that in one procurement procedure, needs were underestimated which, according to the Court, constitutes an obstacle to fair competition.
- **The Agency's replies**: the Agency will continue to take all possible measures available to it in order to resolve the tax matter with Greece. The Agency has been monitoring the actual consumption in the above-mentioned and as a result a new call for tenders was issued in third quarter of 2009.

2008 discharge: European Network and Information Security Agency ENISA

2009/2125(DEC) - 23/07/2009 - Non-legislative basic document

PURPOSE: presentation of the final accounts of the European Network and Information Security Agency for the financial year 2008 (ENISA).

CONTENT: this document sets out a detailed account of the implementation of the Agency's budget for 2008. It indicates that the Agency's final budget amounted to EUR 8.4 million (compared to EUR 8.3 million the previous year).

As regards the staffing policy, the Agency set out 44 posts in the establishment plan. 39 posts are currently occupied + 19 other posts (contract agents, seconded national experts, trainees) totalling 58 posts assigned to operational and administrative tasks.

In 2008, the Agency carried out the following tasks:

Improving resilience in European e-Communication networks

- stock taking of Member States policies and analysis of findings;
- good practice guidelines;
- stocktaking of providers measure, technologies and standards that enhance the resilience of public communication;
- analysis of resilience features of public communication and Deployment Scenarios.

Developing and maintaining co operation between Member States

- developing cooperation models through community building, conferences, etc.;
- establishing a co-operation platform for the awareness raising community;
- good practice sharing for CERT communities;
- supporting the take up of interoperable eIDs;
- facilitating Network Information Security brokerage.

Identifying emerging risks for creating trust and confidence

- developing a framework to enable decision makers to better assess emerging risks arising from new technologies;
- creating a European capacity for the evaluation of emerging risks;
- supporting multi-stakeholder dialogue with public and private sector decision makers;
- drafting position papers on emerging risks arising from new technologies.

Building information confidence with micro enterprises

- analysing micro enterprises needs;
- piloting ENISA's risk assessment on micro enterprises.

Requests for assistance: responses to five requests for assistance (Austria, Bulgaria, Cyprus, Greece, European Parliament).

The complete version of the final accounts may be found at the following address: http://www.enisa.europa.eu/about-enisa/accounting-finance

2008 discharge: European Network and Information Security Agency ENISA

2009/2125(DEC) - 01/02/2010

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 2008, as well as on the Court of Auditor's report and the Agency's replies to the Court's observations, the Council recommends the Parliament to provide the discharge on the implementation of the 2008 budget to the Director of the Agency.

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 2008 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 2008 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:

- **VAT reimbursement**: the Council notes with disappointment that, despite the considerable efforts made by the Agency as underlined by the Court, no solution had yet been found for the reimbursement of VAT by the national tax authorities and encourages the Agency to continue to take all possible measures in order to have this matter solved;
- **procurement**: the Council, sharing the Court's view, calls on the Agency not to underestimate procurement budgets in order to ensure a fair competition between firms.

2008 discharge: European Network and Information Security Agency ENISA

2009/2125(DEC) - 05/05/2010 - Final act

PURPOSE: to grant discharge to the European Network and Information Security Agency for the financial year 2008.

LEGISLATIVE ACT: Decision 2010/532/EU of the European Parliament on the discharge for the implementation of the budget of the European Network and Information Security Agency for the financial year 2008.

CONTENT: with the present decision, the European Parliament grants discharge to the Executive Director of the European Network and Information Security Agency for the implementation of the Authority’s budget for the financial year 2008.

This decision is in line with the European Parliament’s resolution adopted on 5 May 2010 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 5 May 2010).

A parallel Decision, adopted on the same day, approves the closure of the accounts of this EU agency.