



TEXTS ADOPTED

P8_TA(2017)0175

Discharge 2015: European Network and Information Security Agency (ENISA)

1. European Parliament decision of 27 April 2017 on discharge in respect of the implementation of the budget of the European Union Agency for Network and Information Security for the financial year 2015 (2016/2176(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Union Agency for Network and Information Security for the financial year 2015,
- having regard to the Court of Auditors' report on the annual accounts of the European Union Agency for Network and Information Security for the financial year 2015, together with the Agency's replies¹,
- having regard to the statement of assurance² as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2015, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of 21 February 2017 on discharge to be given to the Agency in respect of the implementation of the budget for the financial year 2015 (05873/2017 – C8-0062/2017),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002³, and in particular Article 208 thereof,
- having regard to Regulation (EU) No 526/2013 of the European Parliament and of the Council of 21 May 2013 concerning the European Union Agency for Network and Information Security (ENISA) and repealing Regulation (EC) No 460/2004⁴, and in

¹ OJ C 449, 1.12.2016, p. 138.

² OJ C 449, 1.12.2016, p. 138.

³ OJ L 298, 26.10.2012, p. 1.

⁴ OJ L 165, 18.6.2013, p. 41.

particular Article 21 thereof,

- having regard to Commission Delegated Regulation (EU) No 1271/2013 of 30 September 2013 on the framework financial regulation for the bodies referred to in Article 208 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council¹, and in particular Article 108 thereof,
 - having regard to Rule 94 of and Annex IV to its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control (A8-0115/2017),
1. Grants the Executive Director of the European Union Agency for Network and Information Security discharge in respect of the implementation of the Agency's budget for the financial year 2015;
 2. Sets out its observations in the resolution below;
 3. Instructs its President to forward this decision, and the resolution forming an integral part of it, to the Executive Director of the European Union Agency for Network and Information Security, the Council, the Commission and the Court of Auditors, and to arrange for their publication in the *Official Journal of the European Union* (L series).

¹ OJ L 328, 7.12.2013, p. 42.

2. European Parliament decision of 27 April 2017 on the closure of the accounts of the European Union Agency for Network and Information Security for the financial year 2015 (2016/2176(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Union Agency for Network and Information Security for the financial year 2015,
 - having regard to the Court of Auditors' report on the annual accounts of the European Union Agency for Network and Information Security for the financial year 2015, together with the Agency's replies¹,
 - having regard to the statement of assurance² as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2015, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
 - having regard to the Council's recommendation of 21 February 2017 on discharge to be given to the Agency in respect of the implementation of the budget for the financial year 2015 (05873/2017 – C8-0062/2017),
 - having regard to Article 319 of the Treaty on the Functioning of the European Union,
 - having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002³, and in particular Article 208 thereof,
 - having regard to Regulation (EU) No 526/2013 of the European Parliament and of the Council of 21 May 2013 concerning the European Union Agency for Network and Information Security (ENISA) and repealing Regulation (EC) No 460/2004⁴, and in particular Article 21 thereof,
 - having regard to Commission Delegated Regulation (EU) No 1271/2013 of 30 September 2013 on the framework financial regulation for the bodies referred to in Article 208 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council⁵, and in particular Article 108 thereof,
 - having regard to Rule 94 of and Annex IV to its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control (A8-0115/2017),
1. Approves the closure of the accounts of the European Union Agency for Network and Information Security for the financial year 2015;

¹ OJ C 449, 1.12.2016, p. 138.

² OJ C 449, 1.12.2016, p. 138.

³ OJ L 298, 26.10.2012, p. 1.

⁴ OJ L 165, 18.6.2013, p. 41.

⁵ OJ L 328, 7.12.2013, p. 42.

2. Instructs its President to forward this decision to the Executive Director of the European Union Agency for Network and Information Security, the Council, the Commission and the Court of Auditors, and to arrange for its publication in the *Official Journal of the European Union* (L series).

3. European Parliament resolution of 27 April 2017 with observations forming an integral part of the decision on discharge in respect of the implementation of the budget of the European Union Agency for Network and Information Security for the financial year 2015 (2016/2176(DEC))

The European Parliament,

- having regard to its decision on discharge in respect of the implementation of the budget of the European Union Agency for Network and Information Security for the financial year 2015,
 - having regard to Rule 94 of and Annex IV to its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control (A8-0115/2017),
- A. whereas, according to its financial statements, the final budget of the European Union Agency for Network and Information Security (the “Agency”) for the financial year 2015 was EUR 10 064 274, representing an increase of 3,37 % compared to 2014,
- B. whereas the Union's contribution to the Agency’s budget for the financial year 2015 amounted to EUR 9 155 661, representing an increase of 3,8 % compared to 2014,
- C. whereas the Court of Auditors (the “Court”), in its report on the Agency’s annual accounts for the financial year 2015 (the “Court's report”), stated that it has obtained reasonable assurances that the Agency’s annual accounts are reliable and that the underlying transactions are legal and regular,
- D. whereas, in the context of the discharge procedure, the discharge authority stresses the particular importance of further strengthening the democratic legitimacy of the Union institutions by improving transparency and accountability, implementing the concept of performance-based budgeting and good governance of human resources,

Follow-up 2014

1. Acknowledges the fact that the Agency:
 - will include a standard chapter on transparency, accountability and integrity in its 2016 annual report;
 - as a follow up to the 2013 and 2014 discharges, still makes the payments of rent for the offices in Athens by the Greek authorities with considerable delay, which, in turn, delays payments to the landlords in Athens and Heraklion;
2. Acknowledges the fact that the Agency made continued significant efforts in liaising with the Greek authorities in order to remedy the situation, given that no other solution appears to be currently possible, and the Commission, the Agency and the Greek authorities should find a solution for this issue in order to reduce significantly the risks to which the Agency is exposed;

Budget and financial management

3. Notes that budget monitoring efforts during the financial year 2015 resulted in an

exceptional budget implementation rate of 100 % and that the payment appropriations execution rate was 92,89 %, representing an increase of 7,28 % compared to 2014;

Commitments and carry-overs

4. Notes that the carry-overs of committed appropriations for Title II (administrative expenditure) were EUR 150 000 (22 %), which is lower compared to EUR 600 000 (49 %) in 2014; notes, furthermore, that those carry-overs were related mainly to investments in IT infrastructure that were ordered as planned at the end of 2015; points out that the overall rate of appropriations carried forward decreased from 15 % in 2014 to 7 % in 2015;
5. Notes that carry-overs may often be partly or fully justified by the multiannual nature of the agencies' operational programmes, do not necessarily indicate weaknesses in budget planning and implementation and are not always at odds with the budgetary principle of annuality, in particular if they are planned in advance by the Agency and communicated to the Court;

Procurement and recruitment procedures

6. Notes that at the end of 2015 the Agency employed 69 members of staff; notes, furthermore, that 4 members of staff left the Agency and 17 new members of staff were recruited during 2015;
7. Notes that the Agency finds it difficult to recruit, attract and retain suitably qualified staff, mainly due to the types of post that are being offered (contract agents posts) and the low coefficient factor which applies to salaries of the Agency's employees in Greece; calls on the Agency and the Commission to report back to the discharge authority on the possible solutions to the problem;

Prevention and management of conflicts of interests and transparency

8. Notes that the Agency intends to adopt internal rules on whistleblowing during the first quarter of 2017; calls on the Agency to adopt an internal whistleblowing policy that will foster a culture of transparency and accountability in the workplace, to inform and train employees regularly of their duties and rights with regard to that policy, to ensure the protection of whistleblowers from reprisals, to follow up on the substance of whistleblowers' alerts in a timely manner, and to put in place a channel for anonymous internal reporting; calls on the Agency to publish annual reports on the number of whistleblower cases and on how they were followed up and to provide those reports to the discharge authority; asks the Agency to report to the discharge authority when its whistleblowing rules have been established and implemented;
9. Notes with concern that the CVs and declarations of interests of the Agency's management board members and of its executive board are not published on its website, except for the CV of the management board chair; notes with concern that the Agency has not provided for any arrangements for checking or updating the declarations of interests; calls on the Agency to remedy the situation and publish those the documents without further delay in order to ensure the necessary public oversight and scrutiny of its management; calls on the Agency to ensure that those declarations of interests are regularly checked and updated;

10. Notes with concern that the Agency has not provided for any specific initiative to improve transparency in its contacts with lobbyists and stakeholders; calls on the Agency to enact a proactive lobby transparency policy;

Internal audit

11. Notes that the Agency had one open recommendation by the Commission's internal audit service (IAS) which was closed in January 2015; notes, moreover, that the IAS was to undertake a risk assessment for the Agency in 2016; looks forward to the Agency's 2016 annual report and more information on the risk assessment undertaken;

Internal control

12. Notes that, according to the Agency, the extensive *ex-post* control of the financial year 2014, in line with internal control standard (ICS) No 8 "processes and procedures", resulted in a number of recommendations, all of which were addressed during 2015; acknowledges, furthermore, that 174 financial transactions representing 70,99 % of the 2014 Agency's budget were controlled, resulting in one issued recommendation regarding the delay of payments; acknowledges that the delay did not generate any interest to be paid;

Other comments

13. Notes that the preamble to Regulation (EU) No 526/2013 states that the staff primarily engaged in the administration should be based in Heraklion; notes the fact that, in accordance with settled case-law, the Agency did not consider the preamble of Regulation (EU) No 526/2013 to be a restrictive factor in its relocation;
14. Acknowledges the fact that the Agency, in its communication with the local authorities and the Commission, has continued to emphasise the advantages of relocating the Agency to the single office in Athens; notes, furthermore, that the estimated cost regarding the relocation of the remaining 14 members of staff in Heraklion as well as of all the furniture is approximately EUR 360 000; encourages the Greek authorities, the Commission and the Agency to find a solution for the issue of the Agency's two locations as soon as possible in order to ensure a much more efficient use of Union funds;
15. Notes that 68 members of staff participated in 2015 in an away day at a cost of EUR 9 585 (EUR 141 per person);
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16. Refers, for other observations of a cross-cutting nature accompanying its decision on discharge, to its resolution of 27 April 2017¹ on the performance, financial management and control of the agencies.).

¹ Texts adopted, P8_TA(2017)0155.