

MANAGEMENT BOARD DECISION

DECISION No MB/2025/09

OF THE ENISA MANAGEMENT BOARD

of 17 June 2025,

on its opinion on final accounts for the financial year 2024

THE MANAGEMENT BOARD OF THE EUROPEAN UNION AGENCY FOR CYBERSECURITY

Having regard to:

- Regulation (EU) 2019/881 of the European Parliament and of the Council of 17 April 2019 on ENISA (the European Union Agency for Cybersecurity) and on information and communications technology cybersecurity certification and repealing Regulation (EU) No 526/2013 (Cybersecurity Act), in particular Article 31(5);
- Decision No MB/2019/8 on the Financial Rules applicable to ENISA in conformity with the Commission Delegated Regulation (EU) No 2019/715 of 18 December 2018 of the European Parliament and of the Council, in particular Article 102 (3);
- The draft audit report of the European Court of Auditors on the 2024 annual accounts of the European Union Agency for Cybersecurity received by the Chair of the Management Board and by the Executive Director of ENISA on 28 May 2025.

Whereas:

- (1) On receipt of the Court of Auditors' preliminary observations on the Agency's Provisional Annual Accounts, the Accounting Officer shall draw up the Agency's Final Annual Accounts and the Executive Director shall forward them to the Management Board for an opinion.
- (2) The Management Board shall deliver an opinion on the Agency's Final Annual Accounts.
- (3) By 1 July 2025, the Accounting Officer shall send the Final Annual Accounts 2024, together with the opinion of the Management Board, to the European Parliament, the Council, the Commission and the Court of Auditors.

HAS DECIDED TO GIVE THE FOLLOWING OPINION:

On the basis of the examination of the final accounts, the Management Board of the European Union Agency for Cybersecurity:

1. Considers that sufficient assurances exist to conclude that the accounts for the financial year 2024 present a true and fair view of the Agency's overall financial position as reflected on 31 December 2024 and properly reflect the implementation of the Agency's budget for the year 2024.
2. Notes that the annual accounts of the Agency were verified by an independent external auditor as provided in the Financial Regulation, and that the European Court of Auditors considered the verification results when preparing its own final audit opinion, as stipulated in Article 70(6) of the EU Financial Regulation.
3. Notes the following preliminary observations raised by the Court of Auditors in its draft audit report on the 2024 annual accounts of the European Union Agency for Cybersecurity:
 - a) The annual procurement planning is not subject to a formal financing decision;
 - b) There are no guidelines / policy for the organization of events;
 - c) Proper documentation for estimation of contract value of procured services is lacking;
 - d) Specific and measurable selection criteria for a procurement procedure are absent;
 - e) There are significant carry-overs under Title II (39.6 %); and
 - f) No late payment interest was charged.
4. Notes that ENISA has already addressed most of the identified weaknesses ((a), b), c) and f)) and further corrective actions are being drawn up to address the weaknesses.
5. Notes that two out of five previous years' observations of ECA have been closed and corrective actions have been drawn up to address the remaining open observations.

Done in Athens, 17 June 2025

On behalf of the Management Board,

[signed]

Ms Fabienne Tegeler
Chair of the Management Board of ENISA