

**DECISION No MB/2022/4  
OF THE MANAGEMENT BOARD OF THE EUROPEAN UNION AGENCY FOR  
CYBERSECURITY (ENISA)**

**on its opinion on final accounts for the financial year 2021**

THE MANAGEMENT BOARD OF ENISA

**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)<sup>1</sup>, in particular Article 31(5);

**Having regard to** 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);

**Having regard to** the preliminary observations of the European Court of Auditors with a view to a report on the annual accounts of the European Union Agency for Cybersecurity for the financial year 2021, received by the Chair of the Management Board and by the Executive Director of ENISA on 25 May 2022;

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 2022, the Accounting Officer shall send the Final Annual Accounts 2021, 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 2021 present a true and fair view of the Agency's overall financial position

---

<sup>1</sup> OJ L 151, 7.6.2019, p. 15–69

as reflected on 31 December 2021 and properly reflect the implementation of the Agency's budget for the year 2021.

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. Invites the Executive Director to address preliminary observations of the Court of Auditors in relation to low value contracts, to a distinction between selection and award criteria for procurement procedures, and to a need to consult a Joint Committee in relation to decisions in relation to occupational activities after leaving service for top management, which do not call into question their opinion that the accounts of the Agency are presented fairly, and looks forward to receiving the Court's final observations.

Done at Athens on 15 June 2022.

On behalf of the Management Board,

[signed]

Chair of the Management Board of ENISA