

# Management Board Decision

**DECISION No 07/2026  
OF THE ENISA MANAGEMENT BOARD  
of 17.06.2026,  
on its opinion on final accounts for the financial year 2025**

## 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 2025 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 01 June 2026;

### 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 2026, the Accounting Officer shall send the Final Annual Accounts 2025, together with the opinion of the Management Board, to the European Parliament, the Council, the Commission and the Court of Auditors.

### Has decided as follows:

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 2025 present a true and fair view of the Agency's overall financial position as reflected on 31 December 2025 and properly reflect the implementation of the Agency's budget for the year 2025.

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 2025 annual accounts of the European Union Agency for Cybersecurity:

- a) Artificial splitting of contracts and unjustified direct award for a low-value purchase;
- b) Weakness on ex ante checks of Quoted Time & Means contracts for the verification of the claimed number of days;
- c) Staff in the Brussels office exceeding the threshold; and
- d) Involvement of non-staff members in the budget implementation.

3. Notes that ENISA shall pro-actively address these audit concerns and that corrective actions are being drawn up to address the weaknesses as identified by ECA.

**Done in Brussels, 17.06.2026**

**Tomas Minarik**

**Deputy Chair of the Management Board of ENISA**