



Ref.: 2020-02-D-22-en-2

Orig.: EN



Annual Activity Report 2019 of the Office of the Secretary General

Approved by the Board of Governors of the European Schools by written procedure N° 2020/24, on 5 May 2020

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A.Mission statement

The European Schools are educational institutions set up in the European Union's Member States.

The purpose of the Schools is to educate together children of the staff of the European communities.

Convention defining the statute of the European Schools

The mission of the European Schools is to provide all pupils with multilingual broad education of high quality from early education to secondary school, and to equip upper secondary students to adult life and form a basis for further learning.

Decision of the Board of Governors

B.Introduction

According to art. 33.2 of the Financial Regulation (FR) each School and the Office of the Secretary-General shall draw up an Annual Activity report. The Office prepares this report in 2020 for the first time.

The objective of the Annual Activity report of the Office of the Secretary-General (AAR OSG 2019) is to present to the stakeholders a report for the calendar year 2019 on the overall management of the Office, including pedagogical, financial and administrative aspects. It presents a summary of the ongoing activities of each unit as well as the achievements of objectives set for 2019. It also concludes on budget implementation, sound financial management and the internal control system.

C. Quality assurance in pedagogy

Achievements in the ongoing business

1. Pedagogical Development Unit

1.1 Ensuring implementation of the pedagogical quality assurance process in the European School system

The main role of the Pedagogical Development Unit (PDU) as the guarantor of the system's pedagogical coherence is to facilitate and monitor the proper operation of decision-making and the follow-up of the decisions taken by the competent organs, namely, the Boards of Inspectors, the Joint Teaching Committee, the Budgetary Committee and the Board of Governors in related areas. The Unit, under the auspices of the Presidency, and in collaboration with the Boards of Inspectors is responsible for the preparation, implementation, monitoring and evaluation of the decision and the actions taken as a result of the decisions.

Since the mandate of the Presidencies of the European Schools comprises the school years 2018-2019 and 2019-2020, and the planning of priorities and the different actions are aligned with the presidencies' school-year planning, the priorities of the calendar year 2019 reflect the objectives of both the Greek and Spanish presidencies. Therefore, the continuity of the priorities is illustrated in the following summary, which nevertheless focuses on the activities of the financial (calendar) year 2019.

The following table gives an overview of the priorities that gave directions to the PDU in the annual activities.

January-August 2019 (Greek Presidency):

A non-exhaustive list of priorities of the Greek Presidency concerning the continuous pedagogical development and influencing in particular the activities of the PDU (2018-2019)¹:

	Priority	Major results and PDU activities
1.	<p>Implementation of the New Marking System Follow-up (Baccalaureate cycle) Related document: 2017-05-D-29-en-5</p>	<p>In June 2019, the Board of Inspectors Secondary approved the work schedule to be carried out by inspectors re the third cycle (related to the New Marking System):</p> <ul style="list-style-type: none"> - The production of the chapter VII of the Guidelines (on the third cycle) - To develop the generic matrix, a sample paper and a marking scheme for the sample paper so that they can be presented at the February 2020 meetings. <p>The PDU in liaison with the NMS Steering Committee and the Quality Assurance WG coordinated the creation of these documents.</p>
2.	<p>Reform of the European Schools' Curriculum Follow-up Aim:</p> <ul style="list-style-type: none"> - to create the general framework of the model of the key competences for the ES <p>Follow-up of the Multi-Annual ICT plan (linked to the 8 Key Competences):</p>	<p>Creation and approval of the <i>Digital Educational Vision</i> of the European Schools (decision by BOG in April 2019)</p>

¹ This table makes reference to those priorities only which were directly supported by the PDU, the activities in the area of educational support are mentioned in another section of the Annual Activity Report.

		Amending the Continuous Professional Development framework (Budgetary Committee March 2019) Digital terminology - October 2019
3.	Language Policy in the European Schools Follow-up Related document: 2018-01-D-9-en-3 Aim: - to create a coherent language policy for E.S.	The document was prepared by the PDU and submitted to the JBI and JTC in February. Financial sheets were prepared for the Budgetary Committee (March 2019). Finally, the document was prepared for the BOG, which approved the Language Policy (in Athens, April 2019).
4.	Locally Recruited Teachers The aim: - to evaluate the pilot phase of the evaluation of the L.R.T.	Follow-up
5.	Educational Support Policy and Provision	See separate section on Educational Support
6.	Differentiation A new priority	

September to December 2019 (Spanish Presidency):

A non-exhaustive list of priorities of the Spanish Presidency concerning the continuous pedagogical development and influencing in particular the activities of the PDU (2019-2020)²:

	Priority	Results and PDU activities
1.	<p>Implementation of the New Marking System Follow up and monitor the implementation of the new marking system in S1-S6 and the preparatory work for its introduction for S7.</p> <p>Ensure proper transfer of information to the Member States</p>	<p>Analysis of the S5 final marks in comparison with the previous cohorts. Averages, distributions and fail rate analysed and communicated to the directors, the BIS and the JTC in September-October 2019. Communication to the Member States (in cooperation with the Baccaureate Unit).</p> <p>In October 2019, the Guidelines on NMS was amended with the chapter on the Baccaureate, and decision was made on the production of new test matrices, sample papers and marking schemes. New Bac samples to be produced until February 2020.</p> <p>Support given to inspectors to carry out the work in their WG's: October-December 2019.</p> <p>Preparation for the quality check of the samples. Preparing and storing the documents on a shared platform (QA WG)</p>
2.	<p>Reform of the European Schools Curriculum Aim: Embed and strengthen the Key Competences, by means of:</p> <ul style="list-style-type: none"> - harmonization of S6 tests, - introduction of a cross-curricular project in S7/S6 (the proposal does not restrict to S7), - implementation of a harmonized template for teachers' planning 	<p>Harmonisation of S6 exams (decision BIS June 2019)</p> <p>Harmonised planning WG started in October 2019 – first proposal for February 2020</p> <p>Creation of Guidelines for the implementation of the Key Competences (preparing for approval in February 2020)</p>

² This table makes reference to those priorities only which were directly supported by the PDU, the activities in the area of educational support are mentioned in another section of the Annual Activity Report.

3.	Language Policy	Pedagogical reform WG (and Task Force): preparing proposals (HCL and Language 3 in Primary) for February 2020. WG on the harmonisation of testing the dominant language started in October 2019 Monitoring the implementation of the LP (e.g. rules on changing L2)
4.	ICT Policy of the ES Aims: Creation of a coherent ICT strategy/policy for the European Schools. Identify and analyse areas of development Define a structured framework for sharing good practices. Revise the present ICT curriculum for the Secondary Cycle.	(IT PEDA WG) preparation of Guidelines on mobile devices – to be approved in February 2020
6.	Roles and duties of inspectors Aims: Review of the E.S. Inspectors' general duties, workload and incompatibilities Support the work of the Board of Inspectors (BI). Provide the necessary human resources to allow the BI to carry out its tasks.	<i>"INSP-WORK" WG</i> <i>2018-01-D-20-fr-2; 2018-09-D-35-22 May 2019</i>
7.	Educational Support Policy and Provision Aims: Follow-up of the action plan Ensure and monitor its implementation	<i>2017-11-D-24</i> <i>2018-12-D-32-en-3</i> <i>2018-12-D-34-en-4</i> <i>"EDUCSUP" WG</i>

1.2 Main activities supporting the Boards of Inspectors³:

A) During 2019, the Pedagogical Development Unit organised and coordinated in particular:

- 9 large pedagogical meetings: 2 meetings of the Board of Inspectors (Nursery and Primary), 3 meetings of the Board of Inspectors (Secondary), 2 meetings of the Joint Board of Inspectors and 2 meetings of the Joint Teaching Committee.
- 2 meetings of the 'Joint Board of Inspectors Working Group' before the pedagogical meetings, convened by the Presidency of the Boards of Inspectors.
- 64 operational pedagogical Working Groups, chaired mainly by the Inspectors, which held 222 meetings in all, amounting to 258 meeting days on total.
- 1 Decentralised training course for all teachers based on the new CPD concept (including the New Marking System and subject trainings (Phylo II) AES were also involved in some trainings.
- 4 'Train the Trainers' courses in the Primary cycle and 13 in the secondary cycle. Follow-up on such courses has to take place in the schools themselves.
- 145 Inspection visits, mainly inspections which are mandatory under the Staff Regulations.
- 6 weeks of Inspection visits in the context of the evaluation of locally recruited teachers
- 2 Whole school inspection visits and follow-up inspections.
- 3 follow-up visits on all school inspections
- Personalised reception and induction of new Inspectors.
- 2 In-service training for new Inspectors (O365)

³ A document setting out the Inspectors' activities, which is regularly updated and approved by the Joint Board of Inspectors, was presented to the Teaching Committees and to the Board of Governors for their information.

- Logistic support for organisation of the Latinum Europaeum examination at the end of year 5.

Support for the planning and budgeting of all of the Inspectors' activities is also provided by the Pedagogical Development Unit.

The Pedagogical Development Unit was also responsible for following up on the documents approved by the Joint Board of Inspectors, the Joint Teaching Committee and the Board of Governors – resulting from the different working groups (planning, preparation, follow up, updating documents and general assistance).

B) Legal and administrative follow-up on certain pedagogical documents approved by the different Boards/Committees and secondly, budgetary follow-up on some of them:

- Planning and budgetary estimate
 - of the Inspectors' activities, meetings
 - for the different Whole School Inspections
 - for 'evaluation of locally recruited teachers' missions
 - for the different working groups coordinated by the Pedagogical Development Unit
 - for various centralised and decentralised in-service training courses
 - for the additional measures involved in implementation of the new marking scale
 - for intervention of external experts in certain working groups
- Monitoring, control and verification of invoices sent by Schools (participation of teachers in INSET).

C) Follow up of the Multi Annual ICT plan and recommendations from IT-PEDA Strategy WG:

- Inspectors' Website: prototyping of a new SharePoint
- PDU SharePoint: development of a new SharePoint for the Pedagogical Development Unit
- Training of new Inspectors: O365 for collaboration, smart distribution lists.
- LG Migration to Pedagogical Material SharePoint (backup of content, design of the migration etc.)
- Cooperation with European SchoolNet

- European Commission's SELFIE tool: pilot with ES of Brussels I and Karlsruhe. Elaboration of accompanying documents and preparation of the adaptation of SELFIE to the context of the European Schools. Contact with SELFIE officials: (JRC, Sevilla) and (EC, DG Education, Brussels).
- Digital Competence Framework. Study on how to best implement DIGCOMP and investigation of other national frameworks.
- Investigating and benchmarking training platforms for O365 that could be used for all school training.
- Cooperation with the experts' working group responsible for the technological tool accompanying the mathematics and science syllabuses.

D) Reports and statistical analysis

- Report on school failures and repeat rates in the European Schools – 2019 (2019-09-D-25-en-1)
- Analysis of the S5 final marks to investigate the impact of the New Marking System (presented to the JTC in October 2019 and December 2019)
- Supporting the European Baccalaureate Unit in producing a general communication to Member States and universities to facilitate their equivalence measures.

E) Advising on regulatory and pedagogical matters to ES and AES

- Frequent queries from school management, teaching staff, parents, pupils and external partners on various matters, e.g.
 - Interpretation and application of regulations (General Rules, Organisation of Studies, Language Policy)
 - Questions regarding enrolment
 - School management's request for help in decision-making such as in changes of courses, pre-requisite for enrolment from other educational systems; permitted use of educational tools in examinations
 - Curriculum-related questions

A growing number of requests is received from Accredited European Schools.

1.3 Achievement of the pedagogical objectives 2019

Priority 1	Implementation of new Marking Scheme
Cycle	Secondary Cycle
Main steps	<p>Analysis of first application of new marking scheme and prepare comparison with previous years;</p> <p>A QA action launched for teachers to set up a FAQ and send communication to schools</p> <p>Training/information sessions for deputy directors of the secondary cycle</p> <p>Start implementation of the remaining syllabuses (math and science);</p> <p>Prepare the implementation of S6 and S7;</p> <p>Communication with member states, observe translation into national marking system;</p> <p>Detailed analyses of S5 results (semester grades, end-year B-mark, harmonized exams); analysis of fail-success ratio; analysis of the distribution of marks within the cohort in question.</p> <p>Plan for the implementation in BAC cycle.</p>
Achievements	<p>The results of the S5 final marks were systemwide collected and analyzed and the results shared with all relevant stakeholders.</p> <p>The Guidelines for the use of the New Marking System (NMS) of the European Schools (2017-05-D-29-en-8) were finalized. The finalized and updated Guidelines contain now also a chapter dealing with the BAC cycle providing a model for BAC matrixes and oral record sheets, as well as an updated section dedicated to FAQ.</p> <p>Member States received two official communications providing guidance for the revision of the national equivalence tables.</p> <p>A centralized training day for Deputy Directors Secondary Cycle was conducted.</p>
Result of performance indicators	<p>Comparison of S5 exam results of school year 2017-18 and 2018-19</p> <p>Comparison of pass rates in year S1-5 in school year 2017-18 and 2018-19 are available in separate documents.</p>

Further necessary steps	<p>Finalization and publication of BAC sample papers for all subjects in cooperation with national inspectors.</p> <p>Analysis of the S5 final marks and the S6 results achieved in the 2019/20 school year.</p> <p>Update on the document providing an overview on the national equivalence tables.</p>
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Priority 2	Implementation of the recommendations of the educational support evaluation report
Cycle	Nursery, Primary and Secondary Cycle
Main steps	<p>All short term highly important and important actions proposed in the action plan:</p> <p>Create the function of a ‘central coordinator for educational support and inclusive education’;</p> <p>Provide all new teaching staff with relevant information;</p> <p>Ensure that all schools have comprehensive and easy accessible school specific guidelines; special educational needs;</p> <p>Conduct an independent, external monitoring/evaluation concerning the inclusiveness of the policy of the European Schools;</p> <p>Review the list of professions, which are included in the list of therapists;</p> <p>Update classification of diagnosis used in order to fully correspond to the current understanding of difficulties and disabilities affecting to learning;</p> <p>Improve statistical reports.</p>
Achievements	<p>The ‘Action Plan on Educational Support and Inclusive Education’ (Doc. 2018-12-D-34-en-5; approved by the Board of Governors in April 2019) established in total 39 actions to be addressed in the coming years. Six actions out of these 39 actions were considered to be ‘<i>short term actions with high importance</i>’ and three to be ‘<i>short term actions with normal importance</i>’.</p> <p>Five out of the six ‘short term actions with high importance’ were addressed by the end of the calendar year. Among those the creation of the function and the appointment of a ‘central coordinator for educational support and inclusive education’, the establishment of ‘Core Elements of School Specific Guidelines on Educational Support’(2019-06-D-9-en-3), ‘Guidelines on Decisions for Enrolment of Pupils with Special Educational Needs’ (2019-06-D-10-en-3) and ‘Guidelines for Decisions on Discontinuation of Studies of Pupils with Special Educational Needs’ (2019-06-D-14-en-3). Moreover, the classification of diagnosis used in</p>

	the Statistical Report on Educational Support were updated and the information provided by the statistical report improved.
Result of performance indicators	Five out of six 'short term actions with high importance' were implemented. Two out of three 'short term actions with normal importance' were implemented.
Further necessary steps	Addressing the remaining short, middle and long term actions.

D. Quality assurance in administration and finance

Achievement in the ongoing business

1. Budget of the Office of the Secretary-General

The final budget for the Office of the Secretary-General for 2019 was €13 039 891, of which €12 669 734 was committed in 2019. This represents a budget implementation level of 97.2%.

Expenditure related to seconded staff in 2019 was 6.9% higher than in 2018 mainly as a result of having a number of posts created and/or filled during the course of 2018, such as the Central Accounting Officer and the Executive Coordinator.

Expenditure related to administrative and ancillary staff also rose with respect to 2018. The increase of 15.9% is explained by a number of new posts which were created and filled in the Office of the Secretary-General, mainly related to the Central Accounting Officer unit, Internal Control Unit and Procurement.

Overall, expenditure related to staff in 2019 was €6.7 million, or 14.4 % higher than in the previous year. A salary increase of 2.0% effective 1 July 2018 was paid to both categories of staff in 2019.

As regards other administrative expenditure, it is worth drawing attention to the significant decline in building-related expenditure (-16.5%) which can be explained by the works which were undertaken in the Offices of the Pericles building in 2018 in order to accommodate additional staff, as well as by the purchase of a new Electro generator to provide appropriate electricity back-up to the server room.

ICT-related expenditure also declined considerably 2018 to 2019 (- 21.1%) due to the significant extraordinary investment in the SAP application in 2018, in relation to the workflows and authorisations project.

Budget item 'OSGES' includes a number of components relating to activities which are carried out for the benefit of the European School system as a whole. The main components are translation of documents for the different committees and interpretation services, reimbursement of costs related to meetings of the Board of Governors, Budgetary Committee and Boards of Inspectors, expenditure related to the conduct of European Baccalaureate examinations, and litigation costs, as well as costs

of experts. The slight decline in expenditure can be explained by the lower cost of the European Baccalaureate due to the online correction system.

Miscellaneous administrative expenditure includes staff mission expenditure, office equipment and supplies, training of administrative and ancillary staff, telephone costs and expenses related to internal meetings. These costs increased by 51.9% mainly due to the new 'Welcome Package' and to the purchase of office furniture for new colleagues and replacement of the old one, due to the reorganization of the space. In addition, the purchase of new audio equipment for the Platon meeting room is here included.

Finally, pedagogical expenses which declined by a considerable 55.8%, include reimbursements relating to the pedagogical training courses which are organised by the inspectors. The amount spent under this line thus depends on the initiative of Inspectors to organize trainings for teaching staff.

Budget implementation of the OSG 2018-19

	<i>Budget Line</i>	<i>2018</i>	<i>2019</i>	<i>% variation</i>
601101	Expenditure related to seconded staff	964 439	1 031 215	6.9
601103	Expenditure related to administrative and ancillary staff	4 906 231	5 688 605	15.9
60 11	Expenditure related to staff	5 875 270	6 719 820	14.4
601201	Buildings	1 326 394	1 107 651	- 16.5
601202	ICT	1 966 497	1 550 653	-21.1
601203	OSGES	3 091 146	2 810 386	- 9.1
601204	Miscellaneous administrative expenditure	270 091	410 567	51.9
60 12	Other administrative expenditure	6 654 128	5 879 257	- 11.6
60 21	Pedagogical expenditure	160 000	70 657	- 55.8
	Total	12 690 028	12 669 734	- 0.2

2. Human Resources

Since 2013 the Human Resources Unit (HRU) of the Office of the Secretary-General has been responsible not only for human resources management at the Office but also for most of the human resources-related issues involving the schools.

The recruitment of new staff members for the Office of the Secretary-General remained an important part of the work.

In addition, seven recruitment procedures for the executive staff of the 13 Schools were carried out by the Human Resources Unit and the professional experience of 143 newly seconded teachers had to be determined.

The number of posts for seconded staff of the Office has increased by 2 in 2019 compared to a year 2018. The recruitment procedures for the newly created posts of Executive Coordinator of the Secretary-General and of the Central Accounting Officer and of the Educational Support Coordinator have been successfully filled. Nevertheless, three other published posts for seconded staff in the Office remain to be filled; they concern Head of Unit IT and Statistics, Head of Unit Internal Control Capability (former post of Financial Controller) and Deputy Head of Internal Control Capability (former post of Deputy Financial Controller).

The number of members of the Administrative and Ancillary Staff (AAS) also increased, going up from 71 in early 2018 to 86 in late 2019 (CDI plus CDD).

A total of 21 (15 permanent and 6 temporary) members of the AAS and 3 seconded staff were recruited in 2019. Amongst those recruitments, the team of Assistants supporting the Central Accounting Unit was built.

Several selection committees convened to interview candidates for the posts of Assistant Financial Controller, out of whom one still remains vacant.

The post of System Engineer could not be filled and have still not been filled (in February 2020), because of the lack of candidates, even though the vacancies had continuously been advertised.

In view of the difficulty in recruiting people with specialist profiles, alternative recruitment options were explored, such as "Professional Social Network Services" and job board services provided by LinkedIn and EPSO (interinstitutional office responsible for selecting staff to work for all institutions and agencies of the European Union) respectively. In addition, we offered a temporary contract to six people: two posts were filled in order to replace persons on maternity leave respectively in the ACI and the Legal Service and four posts were filled in order to provide a solution to several urgent critical situations in the Accounts unit. For instance, the Procurement cell suffered from lack of resources during a particular period in 2019 but finally, the most urgent needs could be covered.

In 2019, the Office offered various training courses to its staff members. The members of the Public Procurement Cell of the Accounting Unit were each able to benefit from 5 days of training. These days were included in the Service Level Agreement (SLA) signed with the European Commission. The Office's two tax specialists were able to follow a training course on personal income tax returns. The DPO was able to follow 2 days of training. A staff member of the Human Resources Unit followed a training course on social legislation. Another member of the same team is currently following an Executive Master in Human Resources. We also enabled 4 of our staff members to follow free training courses in the fields of Welfare and Public Services Management. We have also enabled 3 members of staff from the Schools to follow a training course in Public Procurement, still under this Service Level Agreement, for a total of 7 days.

This gives us a total of 23 days in 2019 for a total of 14 people trained, which is less than in 2018.

It is necessary to develop a human resources management policy as well as a training policy within the Office.

Implementing a training policy within the Office of the Secretary General of the European Schools was in fact an objective that the Human Resources Unit had to achieve in 2019.

However, mainly due to the lack of available staff and the various ongoing restructuring processes in the HR area, this objective could not be achieved.

The Human Resources Unit was also involved in the work of different Working Groups.

The 'AAS' Working Group continued with the work started previously. It met seven times, mainly to prepare and finalize a proposal to harmonise the salary scales of AAS recruited before and after April 2007 and to determine the conditions for staff's career progression in the proposed new salary structure.

The proposal for a 'single spine' salary structure was presented to the Board of Governors in April and December 2019.

In April, the Board of Governors accepted the main principles of the proposal submitted to it but invited the Working Group to partially review the appraisal system which determines the speed at which the PAS staff concerned will be able to progress in their careers.

A new proposal was presented to the Board of Governors in December and was adopted in its totality.

The 'Locally Recruited Teachers' Working Group met twice in 2019, mainly with a view to providing a harmonized approach to certain principles enshrined in the Statute but subject to interpretation. The question of maintaining and further increasing the attractiveness of locally recruited teaching posts in the European Schools was also discussed and resulted in a concrete proposal which was presented to the Board of Governors in December. This proposal was adopted.

The Working Group on "Seconded Teachers" also met twice during 2019. The main theme of the debates was also the attractiveness of the seconded teacher function, which was perceived differently in the different host Member States of the Schools. Here again, the Working Group submitted a proposal to the Board of Governors, which adopted it.

A 'Joint Working Group', bringing together representatives of the seconded staff and locally recruited teachers, met three times in 2019. As in the two previous working groups, there was discussion of making the European Schools sufficiently attractive for each category of teachers (seconded and locally recruited). In addition, the Working Group also considered the question of the revision of the 'Implementing Rules Establishing the Rights and Procedures of the Representation of the Teaching Staff of the European Schools'.

The 'Deputy Directors for Finance and Administration' Working Group met three times in 2019. The increasing difficulty of the ES system to recruit seconded Deputy Directors of Administration and Finance and also certain categories of Head of Unit in the Office of the Secretary General led the WG to reflect in depth on an alternative solution. This reflection resulted in the need to create a specific statute for DDF&A and Heads of Unit who could be recruited locally. The WG is currently working on a proposal which it intends to present to the Board of Governors in April 2020.

The 'Brexit' Working Group met two times in 2019. Throughout 2019, it followed with interest the development of the negotiations between Great Britain and the European Union. It also presented several intermediate reports on the situation of British staff in the Schools and on the situation of the pupils studying at Culham School. In addition, he has constantly worked to anticipate the future of the

English language sections and, with this in mind, has proposed to the Board of Governors that certain posts of locally recruited English-speaking teachers be protected. This proposal was also adopted.

The Human Resources Unit also took part in the meetings of the Enlarged Presidency on the issue of the attractiveness of the European Schools for motivated, high-quality staff. Although this is an issue that goes beyond the remit of the Human Resources Unit in many respects, all the staff working in the Schools and at the Office of the Secretary-General were in fact at the heart of this working group's concerns. As a follow-up to the set of measures presented to the Board of Governors in December 2018 aimed at preventing the exodus of teaching staff and increasing its attractiveness to the system, the Extended Presidency Working Group has finalised its project. This has been relayed by other specific Working Groups (see above). All the proposals submitted to the Board of Governors in April and December were adopted by the Board.

The year 2019 also provided an opportunity for the Human Resources Unit to introduce a well-being at work policy for all staff. The Unit thus devised and implemented a "welcome" policy for new members of staff. It also strengthened its links with the external Prevention Adviser in order to define short-term, medium-term and long-term objectives, including in particular the introduction of a real end-of-career policy for older staff. Support for people suffering from a long-term illness forms part of the priorities that the Human Resources Unit set itself in 2019. The same applies to the prevention of health problems amongst staff.

One of the successful projects implemented during 2019 was the creation of the JSIS contact points network of the European Schools. The idea to have a competent person in each European School, who could deal with issues linked to medical insurance cover for the seconded staff (and its families) directly in the school, has already born in 2018. From that moment, the HR Unit organise annual trainings for persons appointed by the schools as "JSIS contact points". In 2019, 25 persons from the schools have been invited and trained in this purpose. The training has been given by the representatives of the European Commission PMO and met a general appreciation from all participants.

As far as it concerns the Sickness Fund Management Committee, a Service Legal Agreement between the Central Office and the European Commission is in process of creation. This SLA will include the legal basis for the cooperation and service provided by the EC in frame of Joint Sickness Insurance Scheme for the seconded staff of the European Schools. The HR Unit hopes to conclude the agreement in the first part of 2020, in order to operate as soon as possible within a clear legal ground concerning this cooperation, ideally as of 1 September 2020.

These fields, which are constantly evolving, will continue to be of interest to the Unit in the future.

The Human Resources Unit has also finalised the harmonisation of the overtime compensation system and the on-call system (working outside normal working hours) to ensure business continuity during off-hours, weekends and holiday periods.

Regarding the Assessment, since April 2019, the "evaluation and job description" file has been managed by another member of the Human Resources Unit. The main focus of work has been to update and partially complete the electronic personnel files. It was also necessary to retrieve a number of files that were blocked. A centralized data file was created in order to ensure a better follow-up of the files. This centralization is still imperfect and needs to be improved.

The position of assistant for the management of public buildings was linked to the Accounting Unit in 2018 and until the end of August 2019, the date on which the assistant in charge retired. The Human Resources Unit took up the position with a new assistant to the Head of Unit.

The objectives achieved from September 1, 2019 until the end of 2019 are:

- Installation of a generator on the roof of the building supplied by a gasoil tank placed in the OSGES garage. The generator will take over in the event of a power failure and will guarantee the proper functioning of the servers on which the OSGES and ES depend, as well as the HVAC, electrical and alarm system and fire protection installation in the server room. This project started in 2018 and depended on a credit carried over from the same year and an environmental permit valid until December 2019, so the installation deadline was respected;
- Monitoring of the rental of additional spaces (3rd floor) for the OSGES in the Périclès building;
- Purchase Order for the adaptation of the HVAC system (air conditioning - heating) to the current layout of the offices (closed offices instead of open spaces). The works are planned for 2020.

3. Central Enrolment Authority

The CEA deals with enrolment and transfer applications in accordance with the provisions of the Policy on Enrolment in the Brussels European Schools, devised on the basis of guidelines adopted each year by the Board of Governors.

Objectives and priorities for enrolment for the year 2019-2020

At its meeting of 4-7 December 2018, the Board of Governors noted that pupil numbers at the Berkendael temporary site, which is being used as an extension to the European School, Brussels I, are developing satisfactorily. It will be remembered that this is the site where places are still available, whereas the Brussels I – Uccle Site, II and III Schools are suffering from overcrowding. Consequently, the main objective of the 2019-2020 Enrolment Policy was to continue to increase the number of pupils on the Berkendael site by encouraging enrolments there and by allowing new satellite classes⁴ to be created there, as soon as there was a minimum number of 7 pupils.

On the basis of a maximum structure of classes defined by school, new pupils were enrolled up to a maximum of 20 places available per class in the nursery and primary cycles and of 26 in the secondary cycle, in order to be conducive to distribution of the pupil population across the schools/sites.

For the second time, the parents of pupils in P5 of the FR language section on the Berkendael site, which is equipped solely to accommodate nursery and primary cycle pupils, were obliged to submit applications for a transfer to the Brussels I – Uccle Site, Brussels II, III and IV European Schools, so that their children could continue their schooling in the secondary cycle at the beginning of the 2019-2020 school year in September 2019. Such applications were dealt with as a matter of priority according to the order of preference of schools expressed.

In addition, the organisation, introduced in 2018, of the calendar for the submission of enrolment and transfer applications was maintained, to enable the schools to improve planning of the beginning of the school year. Thus, applicants for enrolment who were in post in the European Institutions (or engaging in a professional activity conferring entitlement for their children to be regarded as pupils coming under category I and children of members of the staff of Eurocontrol – as from primary year

⁴ As a reminder, pupils in those classes are regarded, for purposes of application of all the texts in force in the European Schools as an organisation, as pupils of the language section corresponding to their Language 1.

1) on 31 December 2018 had to submit their application during the first phase. The second phase was open solely (except in duly substantiated cases of *force majeure*) to applicants for enrolment taking up their posts in Brussels with effect from 1 January 2019.

The CEA awarded places in the order provided for by the Enrolment Policy, whilst also taking account of the order of preference of schools expressed in the case of applications for enrolment in multiple sections present in several schools/sites.

As regards voluntary transfer applications, allowed without having to justify particular circumstances, provided that this did not lead to division of a class, they were accepted at the Brussels I – Berkendael Site School in the classes, language sections and year groups open there, at the Brussels IV School in the case of Estonian SWALS attending the Brussels II School and in the context of the bringing together of siblings, as defined by the Enrolment Policy.

Results of the 2019-2020 Enrolment Policy

The main data on the 2019-2020 enrolment session are as follows:

- 2 813 enrolment and transfer applications were received and dealt with, 2 759 of them being for categories I or II pupils.
- 28 applications for the enrolment of category III children were received. As those children did not have siblings already attending a school, they could not be admitted.
- Of the 20 applications for the enrolment of children of NATO civilian staff, 18 pupils were admitted to the schools.
- Of the 6 applications for the enrolment of children of UN international civil servants, 3 pupils were admitted to the schools.
- **In total, 1 976 new pupils were accepted in the Brussels Schools at the beginning of the 2019-2020 school year in September 2019, breaking down as follows:**

Brussels I – Uccle Site	Brussels I – Berkendael Site	Brussels II	Brussels III	Brussels IV	TOTAL
401	244	505	395	431	1 976

Of the 2 683 places offered, 1 210 involved pupils applying for enrolment in a single language section or with a special priority criterion.

Of the 2 683 places offered, only 2 236 were accepted. This means that 17% of the applications for enrolment have been processed without resulting in new enrolments. The majority of the 447 places refused had been awarded at the Brussels I – Berkendael Site and Brussels IV Schools.

Of the 2 236 places initially accepted, 260 offers were subsequently cancelled by the parents, 158 of them corresponding to an offer in the first preference school.

In total 707 applications for enrolment have been processed, without resulting in new enrolments, which represents more than one fourth of the total places offered (26%).

The 47 pupils who had been in P5 FR at the European School, Brussels I – Berkendael Site in 2018-2019 and for whom a compulsory transfer application had been submitted were all accepted in their first preference school.

It should be noted that no new satellite classes as such were created at the European School, Brussels I – Berkendael Site during the 2019-2020 enrolment session. Nevertheless, the natural progression of the former created satellite classes has generated new classes in Berkendael, essentially due to enrolments in the nursery class, which groups together two levels and the normal progression of the pupils at the end of the school year.

As regards the new organisation of the calendar introduced since 2018, it is difficult as yet to evaluate its effects, in so far as the number of enrolment applications submitted during that enrolment session was higher than the number in the previous session, during the first (2 075 applications in 2019 / 1 858 in 2018) and second (701 applications in 2019 / 609 in 2018) enrolment phases. In addition, approximately 20% of the applications submitted during the second phase involved applicants in post in the European Institutions on 1 January 2019 who invoked a case of *force majeure* to justify the fact that it had been materially impossible for them to submit their application during the first phase.

At the beginning of the new school year in September 2019, the situation of each school/site was as follows:

At the **Brussels I – Uccle Site** School, pupil numbers did not increase, even though numbers in the secondary cycle are continuing to grow.

The **Brussels I – Berkendael Site** School is seeing an increase in its pupil numbers. This site accommodates the French and Latvian language sections from the nursery cycle up to P5, as well as the Slovakian language section up to P2. Satellite classes are open up to primary year 4 for German Language 1, up to primary year 1 for Greek, English and Italian Language 1 and in the nursery cycle for Spanish Language 1. The site is now being used at over 70% of its capacity.

At the **Brussels II** School, the number of pupils on roll was up by 100, mainly in the secondary cycle.

At the **Brussels III** School, pupil numbers in the nursery cycle are down, but in the primary and secondary cycles they are still rising.

The **Brussels IV** School has exceeded its capacity of 2 800 pupils, the secondary cycle also showing an increase.

Enrolment Policy 2020-2021

The growth in the population of the Brussels European Schools at the beginning of the 2019-2020 school year in September 2019 (472 additional pupils) was higher than that in previous years (averaging approximately 400 pupils).

The overcrowding of the Brussels II and III Schools became even more marked, despite the measures taken to curtail overcrowding.

Given that the infrastructure remains unchanged, continuing to use the spare capacity still available on the Berkendael site to curtail overcrowding in the Brussels I – Uccle Site, Brussels II and III Schools remains an essential objective.

With a view to distributing the pupil population of the schools/sites and to maintaining a balance amongst them, the threshold for the nursery and primary cycles has again been set at 20 places available per class for the nursery and primary cycles and at 26 in the secondary cycle.

As regards compulsory transfers, i.e. transfers of pupils who were in P5 FR at the European School, Brussels I – Berkendael Site during the 2019-2020 school year, to the other schools/sites, such applications, and those of their siblings, where applicable, will be considered first according to the preferences expressed and provided that there are places to be filled, unless a special priority criterion, as defined in the Enrolment Policy, can be claimed.

The arrangements for organisation of the calendar for the submission of enrolment and transfer applications are continuing, taking account of situations frequently observed during the last two enrolment sessions. Thus, enrolment and transfer applications for category I and Eurocontrol (as from primary year 1) pupils, one of whose parents was in post on 31 December 2019, **must** be submitted during the first phase. The second enrolment phase is open solely to applicants taking up their posts in Brussels as from 1 January 2020, except where applicants can establish a case of *force majeure* on the basis of documentary evidence or where the pupils concerned are being educated outside Belgium during the 2019-2020 school year.

The 2020-2021 Enrolment Policy can be consulted on the website of the Office of the Secretary-General of the European Schools www.eursc.eu under *Enrolments/Policy on Enrolment in the Brussels European Schools*.

4. Legal Aspects

Appeals

In 2019, 67 administrative appeals were dealt with by the Office of the Secretary-General, which also monitored and followed up on 47 contentious appeals lodged with the Complaints Board. These figures are down on the previous year, when 107 administrative appeals were dealt with.

Following the pattern of previous years, a reduction is to be observed in the number of appeals lodged against Class Council decisions (15 in 2019, as compared with 42 in 2018) and a fall in the number of appeals lodged against European Baccalaureate results (14 in 2019, as against 26 in 2018). The decisions delivered by the Central Enrolment Authority are also less contentious, the number of appeals lodged direct with the Complaints Board having gone down from 30 to 20.

On the other hand, an appreciable increase is to be noted in the number of appeals concerning a change of Language 1 (11 in 2019 as against 3 in 2018), something which can be accounted for, in particular, by the opening of the new Lithuanian section at the Luxembourg I School.

Similarly, appeals involving teaching staff are up and represent an increasingly major challenge, on account of the complexity of the questions that they raise.

Details of all administrative and contentious appeals, by area or decision-making organ, are given below:

Administrative appeals	Contentious appeals
	20 appeals against decisions of the Central Enrolment Authority, including 3 in summary proceedings
15 appeals against a Class Council's decision	4 appeals against a Class Council's decision
10 appeals concerning an application for enrolment in schools other than the Brussels ones	1 appeal concerning an application for enrolment in schools other than the Brussels ones
11 appeals concerning determination of Language 1	10 appeals concerning determination of Language 1 (including 2 in summary proceedings)
17 appeals concerning the teaching staff, including 7 lodged by locally recruited teachers	2 appeals concerning the teaching staff, including 1 lodged by a locally recruited teacher

14 appeals against the European Baccalaureate results (11 + 3 in the Pre-Bac)	2 appeals against the European Baccalaureate results
3 appeals concerning special needs pupils	1 appeal concerning special needs pupils
4 appeals against a temporary exclusion or an expulsion decision	3 appeals against a temporary exclusion or an expulsion decision (including 1 in summary proceedings)
7 appeals not coming into any of the aforementioned categories	3 appeals not coming into any of the aforementioned categories (including 1 in summary proceedings)
TOTAL: 67	TOTAL⁵: 47 (including 7 in summary proceedings)

Current status and future prospects

Apart from appeals, a large number of requests for legal analysis, relating to the application of the service regulations of the different occupational categories employed in the European Schools (seconded staff, locally recruited teachers, members of the administrative and ancillary staff), were referred to the Office of the Secretary-General.

The proliferation of such requests brought to light the need to increase the expertise available at the Office through the creation of a post of 'Legal Assistant', whose workload would be shared between the Human Resources Unit on the one hand and the Central Administrative Unit on the other.

That post's creation was approved by the Board of Governors at its April 2019 meeting in Athens. The future post-holder should be recruited during the year 2020, thus helping to ease the workload of the departments that have a backlog of cases.

⁵ This number may not correspond exactly to the one given by the Complaints Board in its annual report because of a time lag from year to year, the administrative appeal having been dealt with during the year N and the contentious appeal during the year N+1.

Achievement of 2019 objectives

1. Cost sharing

Specific objective 1	Implement a new cost sharing agreement Increase the attractiveness of the European School System
Main steps	Approval for proposals from Board of Governors
Achievements	<p>New cost sharing agreement was approved by the Board of Governors by written procedure in June 2019 (2019-05-D-36-en-1, 2019-06-LD-16 GM/kb):</p> <p>The agreement foresees:</p> <ul style="list-style-type: none"> - Annual evaluation of the real needs of the European Schools in terms of teaching posts; - Commitment to a ratio of 65% of seconded teachers and 35% of locally recruited teachers to be reached over the period September 2020-September 2025
Further necessary steps	<ul style="list-style-type: none"> - Yearly recalculation of target level of secondments - Surveillance of the achievement of target levels per member state.

2. Accredited European Schools

Specific objective 1	AES: Improve quality of audit processes
Main steps	Approval of proposals from Board of Governors
Achievements	<p>The new 'Regulations on Accredited Schools' (2019-12-D-12-en-1) and the accompanying 'Audits of Accredited European Schools: audit process and toolkits' (2019-07-D-20-en-5) were both approved during the meeting of the Board of Governors in December 2019.</p> <p>This means that an additional layer of control will now exist in the audit process, with the introduction of the pre-audit report. By introducing four types of audits, there will also be a more harmonised and tailored approach. The toolkit also ensures that at all stages (the school self-evaluation report, the pre-audit report and the audit report) the same criteria are examined. These criteria are clearly based on the key articles</p>

	<p>regarding accreditation, in document 2019-12-D-12-xx-1 and come under the follow subheadings:</p> <ul style="list-style-type: none"> • Pedagogical content & equivalence • Language conditions • Quality Assurance • Conditions in Article 7 <p>The creation of an AES steering group to scrutinize the audit reports and the new audit process also adds another layer of accountability to the system. The process of approving the audit report remains the same.</p>
Further necessary steps	<p>At the time of writing, the 'experts' in charge of the pre-audit report had been recruited. Their training session, scheduled for 25th March 2020, has been postponed and will need to take place before September 2020. The Directors of the AES will also receive training on the new process. This is currently scheduled for 13th May 2020.</p>

3. Administration and finance 2019

Specific objective 1	Lead the implementation of the new Financial Governance structure
Main steps	<p>Centralisation of payments; the Central Accounting Officer and his team will gradually take over the signature in the online banking system; Implementation of mirror accounts for schools outside of Belgium; Sign off and transmission of the accounts 2018 by the Central Accounting Officer; Compliance with new reporting obligations (Light Annual Activity Report to the BoG in April 2019, mid-year report about budget implementation and implementation of internal control system in July 2019).</p>
Achievements	<ul style="list-style-type: none"> - The team of the Central Accounting Officer grew to the foreseen number of 4 FTE (including 0,5 FTE for master data management: approval of financial master data related to external vendors and customers); - In the course of the year, the team took over the approval of payments in SAP for the OSG and all Schools (starting by the OSG and B3 on May, following in September the rest of the Schools, with the exception of the two Schools in Luxembourg which were

	<p>took over by 15th October. Initially a threshold of 15.000 euro was set for the centralised approval of payments other than those related to salaries, which was progressively removed during the second half of 2019, with the exception of the Schools of Karlsruhe, Munich and the two Schools in Luxembourg where the complete elimination of the threshold has been finalised by the end of January 2020 (KA and MU) and by the middle of February 2020 (Luxembourg Schools);</p> <ul style="list-style-type: none"> - The approval of payments in the Online Banking system ISABEL (2. signature) was taken over from all Schools of Belgium, as well as for the School of Varese (12/11) and Alicante (5/12); By the end of February 2020 this process has been also implemented for the Schools of Bergen, Karlsruhe and the two Schools in Luxembourg, remaining pending only for the Schools of Frankfurt and Munich; - The Central Accounting Officer signed off the individual accounts 2018 of all Schools and of the OSG and transmitted them to the Administrative Boards (transmitted to the Secretary General, in the case of the accounts of the OSG). The Central Accounting Officer signed off as well the consolidated accounts for the whole European Schools system, and the Secretary General transmitted them to the Board of Governors, European Commission, European Patent Office and European Court of Auditors, as foreseen on Article 73 of the Financial Regulation (FR); - An Annual Activity Report 2019 of the European School System (light AAR) was presented to the BoG in April 2019 as foreseen in the FR, art. 103.6; - A mid-year report about budget implementation conclusions about the internal control system was sent to the BoG in July 2019 (art. 103.7 FR).
Result of performance indicators	n/a
Further necessary steps	<ul style="list-style-type: none"> - Takeover of the approval of payments in the online banking software (2. signature) in remaining schools (Frankfurt and Munich);

Specific objective 2	Implementation of outstanding IAS recommendations: - Outgoing payments - Functionality for pupils' invoices
Main steps	<ul style="list-style-type: none"> - Ensure and help the Schools and the OSG to implement a quarterly reconciliation of SAP and the online banking (Central Accounting Officer); target date: End 2019; - Ensure the automatic clearing of payments (OSG Head of Accounting, SAP team OSG), target date: End 2019; - Implementation of payment terms in SAP, re-activation of the payment term field (OSG Head of Accounting, SAP team, Internal Control Coordinator, Accountants), target date: End 2019; - Implementation of the possibility of direct debits in SAP (OSG Head of Accounting, SAP Team), target date: End of 2019.
Achievements	<ul style="list-style-type: none"> - A quarterly reconciliation between SAP and the bank accounts is done by all Schools and the OSG since the third quarter 2019. It is transmitted and analysed by the team of the Central Accounting Officer; - The payment terms have been activated in SAP and are ready to be used for the purposes of aging analysis of payments; - The possibility of direct debits has been analysed, but is technically not compatible with the system of mirror accounts that we will use to ensure central authorization of payments (related IAS recommendation has been closed).
Result of performance indicators	IAS recommendation 'Functionality of pupils'invoices' has been closed.
Further necessary steps	Automatic clearing not yet possible in all schools. The usage of ISABEL as online banking system is expected to allow automatic clearing in all schools, once technical issues encountered, related to format for inter-banks communications, are addressed.

Specific objective 3	Implementation of mandatory checklists for most important transactions
Main steps	Develop mandatory check-lists for most important transactions (Deputy Financial Controller, Internal Control Coordinator), target date: End June 2019; Implementation of checklists in the OSG (Head of Unit Accounting, Accountants); target date: End 2019.
Achievements	<ul style="list-style-type: none"> - Checklists for salary postings (all different employee groups) and procurements (depending on the amount) have been issued in the course of the year; - The OSG makes use of them.
Result of performance indicators	Related IAS recommendation 'Ex-ante and ex-post controls in the schools' has been closed.
Further necessary steps	None

Specific objective 4	Implement data protection regulations (General Data Protection Regulation 2018, GDPR)
Main steps	<ul style="list-style-type: none"> - Support the Schools in the implementation of the Data Protection Regulation (Data Protection Officer, Working Group) target date: End 2019; - Define and implement a procedure for the handling of pupil's medical data - Revise third party contracts and include necessary data protection clauses. Implement in newly created contracts and update existing contracts - Decide and develop a procedure for the sharing of pupil's data with the Parents' Association.
Achievements	<ul style="list-style-type: none"> - Set up of an automatic request for consent (via SMS) regarding pictures and video recordings in the Schools. - New Privacy Statement related to the enrolment of pupils in the Brussels European Schools - Modifications to the CEA's Enrolment Form, regarding the processing of health data and the sharing of data with the Parents' Association - MEMO of the Head of Unit HR related to Incorporation of the requirements of the GDPR into the rules for the Management of

	<p>Personal Files in the Office of the Secretary-General and in the European Schools</p> <ul style="list-style-type: none"> - Training to the OSG's new staff members in May 2019 - Two Health Data WG meetings were held in 2019. The Health Data WG has finally been enlarged to include several members of the Educational Support WG, and one meeting took place in May 2019.
<p>Further necessary steps</p>	<ul style="list-style-type: none"> - Draft a Data Breach Policy for the Schools and the OSG - Draft a Procedure to approve e-learning tools in the Schools - Review the MEMO related to Data Protection and DPO's role in the Schools - Keep on adapting the Procurement cell documents to data protection requirements.

Specific objective 5	Develop a training policy for AAS of the OSG
Main steps	<ul style="list-style-type: none"> - Have a dedicated person in the HR Unit in charge of trainings - Gather information from the AAS assessments and needs from the AAS - Develop a partnership with the EC and sign the extended SLA - Check national labor laws in terms of trainings - Prepare draft budget for 2020-2023 that reflects the implementation of the training policy - Define terms of priority
Achievements	<ul style="list-style-type: none"> - Having a dedicated person in the HR Unit in share of trainings - Gathering part of the information in the AAS assessments. - A partnership was developed with the EC and the extended SLA was signed. The Access to EU Learn is mostly done. - A draft budget for 2020-2023 was prepared.
Further necessary steps	<ul style="list-style-type: none"> - Write a training policy - Write procedures - Establish a calendar in order to have the needs in trainings from the HoU by the end of September in order to prepare and schedule the training calendar and budget. - Revise the way of gathering the needs in trainings - Check national labor laws in terms of trainings - Define terms of priority

Specific objective 6	Security: Implement outstanding IAS recommendations related to security
Main steps	<ul style="list-style-type: none"> - Support and guide the Schools in the development of a generic risk register for security risks - Get legal advice needed in order to define role and responsibilities at central and at local level as well as the responsibilities of the safety and security committees
Achievements	<ul style="list-style-type: none"> - A draft generic risk register for safety and security risks has been developed together with the Safety and Security Officers of the Brussels Schools.
Further necessary steps	<ul style="list-style-type: none"> - Discussion and finalization of draft generic risk register with OSG Management; - Presentation of generic risk register to Schools; - Assessment and development of action plans in each school;

Specific objective 7	Security: Implement a common access policy for ES
Main steps	<ul style="list-style-type: none"> - Finalization of the procedure - Acceptance of the procedure by all European Schools - Implementation of the procedure (2- 3 years, depends also on local authorities)
Achievements	Procedure has been developed and was discussed with the Schools (see part of memorandum 2019-06-M-3).
Further necessary steps	Further discussions are necessary with the Schools before the procedure can be put into place in all Schools (this is part of the Schools' common objectives 2020 AAFSP).

Financial Management and internal control

1. Set-up of the Financial Management System

SAP Accounting System

In 2019, the SAP accounting software was further improved, notably

- the salary process
- the workflow for asset scrapping
- the dunning functionality
- layout of purchase orders
- attachments to vendor master data/to reversed workflows
- the follow-up of contracts (in productions since beginning of January 2020)
- the workflow for transfers between bank accounts belonging to one school was simplified
- workflow on advance payments
- a notification was put in place for reversed documents (of PO, FI docs, Invoices, ...)
- development of a profit center accounting (to be put in production in 2020)

A new SOD table has been developed and came into force in January 2020. Furthermore all SAP documentations and manuals were migrated to an SAP SharePoint site and are accessible for all users.

Segregation of duties

The memorandum, issued by the Secretary General in 2018 was applied. All changes to the table of segregation of duties were communicated to the Financial Control unit who approved them prior to putting the changes into production in SAP.

The SoD sheet has been amended a couple of times during the year to incorporate new staff members and ensure back-ups. Because of a change of personnel in the position of the Accounting Correspondent segregation of duties was not respected for a couple of payments performed between 3 and 5 April 2019. These payments were registered in the register of exceptions. Measures have been taken to avoid similar situations in the future. With this exception the OSG was fully compliant with segregation of duties.

Payments and online banking system

The SAP system is linked to the online banking system ISABEL. All payments are initiated in SAP and automatically sent to the online banking system, where two employees authorized to sign release them (signature 1: OSG Accounting Officer Correspondent/back-up of the OSG's Accounting Officer Correspondent, signature 2: the Central Accounting Officer or his team).

In 2019, it was not necessary to perform any payments outside of SAP.

Ex-ante control at the School

Each financial transaction is subject to at least one ex-ante control. After registration by the initiator, all transactions are submitted via workflow to the vericator for ex-ante control (4-eyes principle) and subsequently to the Authorizing Officer for approval (6-eyes principle).

Simplified model

The SAP system offers the possibility of delegation from the Authorizing Officer to the Vericator (simplified model of segregation of duties). The workflow ends with the verification of the verification (4-eyes instead of the usual 6-eyes principle). Prerequisite for the use of the simplified model is a risk assessment and an act of delegation. The OSG did not make use of the simplified model during the financial year 2019.

Delegation of the Authorizing Officer (art. 19.9 FR2006 in force until 31/12/2019)

The OSG's Authorizing Officer delegated the authorization of all types of transaction to the Head of Unit of the Pedagogical Unit and the Human Resource Unit in order to ensure business continuity in cases of absence.

The delegation remains valid until it is expressly amended or revoked, or until the delegate ceases to perform his/her duties.

2. Summary conclusion of the assessment of the implementation of the internal control system –

The assessment of the Internal Control Standards revealed that standards are implemented and functioning to a large extent (few green (5/16), mainly yellow (9/16) and few red (2/16)) but the following weaknesses have been detected:

- Staff performance and development: Ineffective evaluation process/no training plan in place
- Continuity of operations: No existence of emergency plan, no business continuity plan to develop recovery strategies.

3. Register of exceptions

The OSG's register of exceptions of 2019 contains 11 exceptions related to non-compliance with rules, regulations and procedures.

They concerned:

- 1 exception incompliance with SOD
- 1 exception belayed payment of salaries
- 9 exceptions incompliance with requirements from procurement rules

In all cases, the impact of the decision was discussed prior to the exceptional procedure being initiated.

4. Risk management

The European Schools top risks and their evolution during 2019 are shown in the following table:

European Schools' system risks	Assessment Feb 2019	Assessment Feb 2020	Explanation
Unfilled secondment positions (for teachers and management positions)	15	16	Although positive decisions were taken at the BoG meeting the situation is still worrying: Important management positions e.g. positions for posts of Directors and Deputy Directors receive only very limited number of applications, number of teachers constant rather than growing.
Difficulties in retaining and recruiting highly qualified and specialized AAS	15	12	New salary grid came into force in January 2020, offers longer career opportunities and more flexibility regarding initial placement of candidats.
Cost balance between member states and EU Institutions in danger	15		Risk is part of risk 1 Unfilled secondment positions
5th School in Brussels expected for 2019 will not be available before 2026	25	20	Positive: Belgium government has taken a decision about location of 5 th school, opening date still open, rules how to fill the school to be decided.
Implementation of cost neutrality of AES		4	Payment of contribution to OSG budget in 2020, regular review of cost neutrality foreseen.
Accreditation process and cost neutrality of Accredited European Schools (AES) is in danger	15	9	Agreement about accreditation process taken, additional workload for inspectors and experts remains a risk, trainings to be set up
Lack of correct implementation of the new marking system	12	8	Implementation in BAC 2021 on its way, progress as foreseen.
Proper valuation at member states of the new marking system	15	15	Further communication necessary.

The OSGES updates the risk register in February and October.

Results of external and internal audits

1. Audits by the Internal Audit Service (IAS)

In 2019, the IAS performed a consulting engagement on Human resources allocation and distribution of non-teaching tasks in the European Schools.

For the consulting engagement, the IAS visited the OSGES and the Schools of Laeken, Luxembourg II and Frankfurt. All Schools supported the engagement and gave their input.

The aim of the consulting engagement was to provide the European Schools with advise on the appropriate staffing structure for non-teaching tasks and more precisely to provide the ES with advice on how to improve the human resource allocation and distribution on non-teaching tasks. At the end of December 2019, the European Schools received a draft report. We expect to receive the final report early February 2020. The IAS confirmed their support in explaining the results to key management staff.

After verification of the implementation, the IAS has closed the following recommendations during the year 2019:

- Segregation of duties within SAP – critical
- Tasks on operational and financial initiation and/or verification – very important
- Standard labour contracts – very important
- Ex-ante and ex-post controls in the schools – very important
- Asset accounting – very important
- Functionalities of pupils' invoices – important.

With this, 15 (3 with the same action plan) recommendations remain open at the beginning of 2020. These have been taken into account in our plans for the year.

In the second half of 2020, the IAS will perform an audit on Controls over the European Baccalaureate.

2. Audit by the Court of Auditors

The Court of Auditors (CoA) checked - as every year - the individual accounts 2018 of the OSG, the internal control system in relation to staff recruitments and staff files, procurements and payments as well as the consolidated accounts 2018 of the European Schools. It also followed up on the recommendations made in the audit of the accounts 2017.

The review of the OSG's individual accounts 2018 did not reveal any material errors. Except for the uncertainty relating to the liability of the European School in Munich covering the salaries of seconded teachers, the review of the consolidated accounts 2018 did also not reveal material errors. As some Member States did not confirm their part of the liability of the European School in Munich, the external auditor Deloitte has qualified its opinion to reflect this uncertainty.

As regards the internal control system, the CoA was again unable to confirm that the OSG was fully compliant with the applicable regulations. It reiterates its recommendations that each step of the selection process shall be properly documented and the regulations for staff selection shall be applied strictly.

The CoA recognizes the improvements made in the area of procurement, but also points out that a budgetary commitment shall be prepared always before a contract is signed and asks the OSG to regularize the situation for the provision of translation services.

As for payments, the CoA reiterates its recommendations that the OSG shall implement payment procedures more rigorously for all types of financial transactions, and shall ensure that all the necessary steps are taken to guarantee that the dual signature arrangement continues to be applied.

In its answers the OSG has committed to continue the efforts to further minimize errors and weaknesses in the future. Certain measures were already taken in order to better ensure full compliance with applicable rules.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 19 FR 2006 APPLICABLE UNTIL 31.12.2019 AND ARTICLE 33 FR 2017

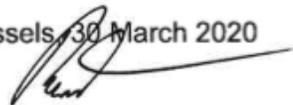
I, the undersigned, ANDREAS BECKMANN
Deputy Secretary-General of the **Office of the Secretary-General**,
in my capacity as **AUTHORISING OFFICER IN 2019**,

- declare that the information contained in this report gives a true and fair view⁶;
- state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the financial controller, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration;

- confirm that I am not aware of anything not reported here which could harm the interest of the School.

Brussels, 30 March 2020



(signature)

Andreas BECKMANN
Secrétaire Général Adjoint
Des Ecoles Européennes

⁶ True and fair in this context means a reliable, complete and correct view of the state of affairs in the School.