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Annual Activity Report 2020 (Art. 33.4 FR 2017)

Approved by the Board of Governors of the European Schools at its meeting on 13-15 April 2021 (Brussels)

This report refers to the following documents:

- Facts and figures on the beginning of the 2020-2021 school year in the European Schools (Ref. 2020-10-D-18-en-2)
- Report on school failures and repeat rates in the European Schools – 2020 (Ref. 2020-09-D-26-en-2)
- Statistical Report on Educational Support and on the Integration of Pupils with Special Educational Needs into the European Schools in the School Year 2019-2020 (Ref. 2020-12-D-12-en-5)
- ICT Report 2020 (Ref.: 2020-02-D-25-en-3) + Annex: Report of the IT-PEDA Working Group (Ref. 2021-02-D-22)
- Report on European Baccalaureate 2020 (Ref. 2020-08-D-2-en-5)
- Annual Activity Report 2020 of the Office of the Secretary-General (Ref. 2021-02-D-5-en-3)
- Annual Activity Report of the 13 Schools available via the Schools
- Accredited European Schools Data (Ref. 2020-11-D-43-en-1)
- Multi-annual plan 2019-2021 of the Office of the Secretary-General (Ref. 2021-02-D-39-en-2)
- Annual plan 2021 of the Office of the Secretary-General of the European Schools (Ref. 2021-02-D-38-en-3)

All these documents are available on the website of the Office of the Secretary-General of the European Schools (www.eursec.eu).

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1. Mission of the European School System

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 statue 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

2. Introduction

As regards this document

According to Article 33.4 of the Financial Regulation (doc. 2017-12-D-21-en-2, FR), “The authorising officer of the European Schools shall summarise the Schools’ and the Office’s annual activity reports and prepare a global annual activity report, which will be submitted to the Board of Governors, by the end of February of the following year. It shall reach conclusions on the achievement of the objectives and implementation of sound financial management.”

The objective of this Annual Activity report is to comply with this provision.

Challenges related to the Covid-19 pandemic

The year 2020 was greatly influenced by the Covid-19 pandemic and from March onwards, the Schools were faced with the continuous challenge of finding a balance between the need for continuity in teaching and learning and a safe working and learning environment for staff and pupils. Fortunately, and not without pride, it can be said that the European Schools ended the year in a position to ensure continuity of the core business of educating pupils, working hard to minimise any possible negative impact and managed the situation in a way that has been praised by many beneficiaries of the service.

The Schools had to suspend regular *in situ* teaching and change to a distance teaching and learning scenario from one day to the next. This meant a huge change and challenge for management, teachers, parents and pupils alike. The written and oral Baccalaureate examinations were cancelled following a decision of the Board of Governors and the final marks were awarded based on A and B marks only. However, a total of 1 851 pupils passed the Baccalaureate examinations, representing a pass rate of 98.77%.

The staff at the Office of the Secretary-General (OSG) were also impacted by the pandemic. All members had to switch, in a very short period of time, from working *in situ* to teleworking and were supported in this change, thanks to close cooperation between the ICT and the HR Units. Ad hoc rules on teleworking, as well as some guiding principles on wellbeing in the context of the pandemic and enforced teleworking, were agreed and shared with staff members. By and large, this change went very smoothly.

Final changes related to the new governance of the European Schools

On 1 January 2020, the Secretary-General (SG) became authorising officer of the European Schools (AO ES). As foreseen in Article 30 FR, he delegated his powers of budget implementation to the thirteen Directors of the Schools and to the Deputy Secretary-General (DSG) for the OSG.

In their function as authorising officers by delegation, the Directors and the DSG fulfilled their reporting duties (Article 33 FR) and prepared an annual activity report for the year 2020. The Schools' reports were approved by the respective Administrative Boards. These reports and the declarations of assurance included therein formed the basis for this report.

3. Quality assurance in pedagogy

A. Summary of the implementation of the common pedagogical priorities

For the 2019-2020 school year, two common priorities had been identified:

1) Implementation of the New Marking System (NMS):

In April 2015, the Board of Governors approved the introduction of a new marking system for use at secondary level in the European Schools. The implementation was foreseen in three steps, from the 2018-2019 to 2020-2021 school years. During the 2019-2020 school year, the objective was to ensure in-depth knowledge of the NMS across the European Schools and continuation of training sessions for teachers. This priority was implemented in all Schools. Training will continue to be offered, particularly for new colleagues. All Schools analysed the results, as far as possible, but due to the pandemic not all B tests could be conducted. This work has to be continued throughout 2021 and the future years, also with the aim of further harmonisation of marks across different language sections.

Nearly all Schools reported that pupils and parents received further information and felt well informed.

In addition, Bac guidelines and sample papers with assessment schemes for the NMS were delivered to all staff concerned to ensure its first use in the 2020-2021 school year.

Further necessary steps will focus on implementation of the NMS in the Baccalaureate (S7) in 2020-2021 and continuous monitoring of implementation in S1-S6.

2) Implementation of the recommendations of the educational support evaluation report and implementation of the action plan on educational support and inclusive education

At the end of 2020, the short-term and medium-term actions defined in the action plan were implemented in all Schools. The main aims for 2020 in the area of educational support and inclusive education were to develop and ensure easy access to comprehensive, school-specific guidelines, fully compliant with the policy. All the Schools made their school-specific guidelines available. Five Schools fully achieved this objective. In four Schools the guidelines have almost been finalised and another four Schools need to revise and work on them further. The guidelines are easily accessible in ten Schools from their web site.

Regarding non-enrolment and discontinuance of studies, all decisions were taken in agreement/together with the families concerned.

4. Quality assurance in finance and administration

A. Summary of the implementation of the common financial and administrative objectives

For the financial year 2020, three common objectives had been foreseen, in the areas of Internal Control, Safety and Security and General Data Protection.

The common objectives, as well as the status of their implementation are detailed below:

1) Agree, issue and start implementing the memorandum on the management of extra-budgetary accounts:

This specific objective was foreseen in order to ensure:

- ✓ Compliance with the Financial Regulation 2017, Article 19 of which states that the Authorising Officer of the European Schools shall detail the activities covered by the provision in a memorandum.
- ✓ Implementation of a recommendation from the Internal Audit Service (IAS) relating to finalisation of the procedure for the management of extra-budgetary accounts.

This objective was achieved with the development and issuing of a memorandum setting out guidelines for the management of extra-budgetary activities in July 2020. The first steps of implementation entered into force as from September 2020.

In addition, the content of the memorandum, as well as use of the profit centres and next steps, were discussed at a meeting of the DDFAs in November 2020.

The next steps will be inclusion of the extra-budgetary activities in the annual accounts for 2020, the application of profit centres and procurement for school trips.

2) Agree, issue and start implementing the memorandum on the application of security procedures

The objective was not implemented due to the fact that the Office of the Secretary-General remained without a Safety and Security Officer in spring 2020 and the post remained vacant for most of the of the remainder of the year.

Follow-up on this objective is foreseen in the course of 2021.

3) Implement data protection regulation 2018

The purpose was to continue implementation of the requirements of the General Data Protection Regulation, which entered into force in 2018. For 2020, the aim was to make the privacy statements sent by the OSG available to the corresponding data subjects (staff members, candidates for a vacancy, school community) in all schools.

According to the Schools' AARs, 11 schools achieved implementation of the objective and the privacy statements were made available through schools' websites/SharePoint and attached to appropriate documents (job offers, enrolment) to ensure visibility. These privacy statements were also shared among the schools' communities during general assembly and specific training sessions.

The objective was not fully implemented in two Schools, where none of the areas of implementation could be achieved due to the Covid-19 pandemic and the absence of the Data Protection correspondent. These Schools will continue implementation in the course of 2021.

B. Set-up of the financial management system

- Segregation of duties

The memorandum, issued by the Secretary-General in 2018, continued to be applied in all Schools and the OSG with a few exceptions involving very small Accounting teams in some small Schools. All changes to the tables of segregation of duties were communicated to the Internal Control Capability Unit, which approved them prior to putting the changes into production in SAP.

SAP Accounting System

The SAP accounting software and training manual were further improved during 2020. The main developments were as follows:

- ✓ Review of documentation and training on budget management and procurement management
- ✓ Adoption of reporting on customer aging balance
- ✓ Enhancement of procurement flow
- ✓ Go-live of profit centre accounting and automatic determination for SMS invoices
- ✓ Introduction of new procedure for school trips reimbursement
- ✓ Follow-up on SAP technical audit for validation of the accounting system (Art 35.2 FR)

Training sessions were conducted for new Deputy Directors for Finance and Administration, local accounting correspondents and procurement staff.

- Approval of payments in SAP and the online banking system

In the course of 2020, the SAP system of the remaining two Schools was linked to the ISABEL online banking system. All payments are now initiated in SAP and automatically sent to the online banking system, where two employees authorised to sign release them (signature 1: Accounting Officer Correspondent in the Schools/OSG/back-up, signature 2: The Central Accounting Officer or his team upon delegation).

During 2020, a few schools had to make a limited number of payments outside SAP and registered them in the register of exceptions.

The approval of payments in the online banking system ISABEL by the Central Accounting Officer's team (Head plus 5 employees, including 0.8 FTE for master data management) was fully implemented (centralisation of financial governance fully implemented in June 2020).

Simplified model

The SAP system offers the possibility of delegation from the Authorising Officer to the Verifier (simplified model of segregation of duties). The workflow ends with verification (four-eyes instead of the usual six-eyes principle). The prerequisite for use of the simplified model is a risk assessment and an act of delegation. In 2020, a small number of Schools made use of a simplified model (4-eyes instead of 6-eyes) for less risk-prone transactions.

- Central sign-off of the accounts for 2019

The Central Accounting Officer signed off the individual accounts for 2019 of all Schools and of the OSG and forwarded them to the respective bodies. He also signed off the consolidated accounts for the entire European School system before forwarding them to the Board of Governors, European Commission, European Patent Office and European Court of Auditors, as foreseen in Article 73 FR.

- Mid-year reporting

A mid-year report on budget implementation and conclusions on the internal control system was sent to the BoG in July 2020 (Art. 103.7 FR).

C. Summary conclusion of the assessment of the implementation of the internal control system

According to Article 4 of the FR 2017, the budget shall be implemented in compliance with efficient and effective internal control. An efficient and effective internal control, which is applicable at all levels of the School, shall ensure and provide reasonable assurance of the achievement of the following objectives:

- a) effectiveness, efficiency and economy of operations;
- b) reliability of reporting;
- c) safeguarding of assets and information;
- d) prevention, detection, correction and follow-up of fraud and irregularities;
- e) adequate management of the risks relating to the legality and regularity of the underlying transactions, considering the nature of the payments concerned.

In 2016, the ES adopted a revised set of internal control standards, based on international best practice (2016-10-D-27-en-2). Since then, the ES have made sustained efforts to improve the internal control system.

The following table highlights the most important measures taken during the financial year 2020. They are structured in six building blocks that form the pillars of the Internal Control System.

Building block (area)	Measures taken
1. Mission and Values	<ul style="list-style-type: none"> - Continued implementation of a wellbeing at work policy at the OSG: Introduction of a 'Welcome Brochure' for new staff. - Issuing of a permanent teleworking policy. - Sharing on SharePoint of various documents on wellness and safety in teleworking.
2. Human Resources	<ul style="list-style-type: none"> - Joined the European Food Safety Authority (EFSA) framework contract with LinkedIn for higher performance recruitment solutions. - Training in management of the 'EU Learn' platform and attendance at three courses, under the extended Service Level Agreement on training with the European Commission. - Implementation of the new salary and remuneration system for AAS (single spine) and the legal status of support assistants. - Rationalisation of calculation of the salaries of seconded staff members (entry into force on 01/09/2020). - Issuing of new Service Regulations for Locally Recruited Managerial Staff of the ES (entry into force on 01/05/2020). - Signing of a new contract (OSG and 2 schools) with Partena to use a new platform which will improve payroll and post-payroll services. - Continuation of information and exchange via the procurement network.

<p>3. Planning and risk management</p>	<ul style="list-style-type: none"> - Continued support on risk management by further development of top risk registers in the Schools and the OSG in the areas of pedagogy, administration and finance and human recourses. - Development and agreement of a generic risk register for safety and security risks in the European Schools. - Continued implementation of the strategic multi-annual plan 2019-2021, with long-term objectives in pedagogy, administration and finance and for the European School system. - Definition of common objectives for the Schools in pedagogy for the 2020-2021 school year and in administration and finance for the financial year 2020. - Continued follow-up on implementation of the common objectives for 2017-2019 at Administrative Board meetings.
<p>4. Operation and control activities</p>	<ul style="list-style-type: none"> - Delegation of power of the AO ES to the Directors of the 13 Schools and to the Deputy Secretary-General for the OSG. - Finalisation of the centralisation of payments in the online banking system (2nd signature given by the Central Accounting Officer or his Team); - Automatic clearing of bank statements for all schools: Issuing of a procedure on how to clear bank statements automatically. - Revision of the Financial Regulation as foreseen in Art. 99 FR and in order to maintain parallelism with the relevant rules applicable to the budget of the European Union. - Issuing of a memorandum on management of extra-budgetary activities in the ES (entry into force on 01/09/2020), Go live of profit centre accounting (December 2020). - Finalisation of the manual of accounting of the ES (entry into force on 01/01/2021). - Issuing of a memorandum on commitments of expenditure. - Issuing of common guidelines for the interpretation of national pay slips. - Further improvements to increase security in SAP workflows (mainly in the flows of mass asset scrapping, procurement, profit centre accounting). - Continued revision and approval of the tables of segregation of duties prepared by the Schools and the OSG. - Ex-post controls performed at the OSG and sample schools, in the areas of HR, procurement, removals and segregation of duties. - Up-to-date with physical inventories (except one school).

5. Information and Financial reporting	<ul style="list-style-type: none"> - Sign-off of the individual accounts 2019 of the Schools and the OSG by the Central Accounting Officer. - Sign-off of the consolidated accounts of the European Schools 2019 by the Central Accounting Officer (Art. 73 FR). - Approval of schools' annual activity reports 2019 and preparation of the OSG's annual activity report 2019. - Preparation of an Annual Activity Report 2019 of the European School system and presentation to the Board of Governors.
6. Audit and compliance with Internal Control Standards	<ul style="list-style-type: none"> - Audit of the closure of accounts 2019 of 6 Schools (Luxembourg 1, Luxembourg 2, Bergen, Frankfurt, Mol and Varese) and follow-up on 2018 audit recommendations at the ES, Munich, by the external auditor Deloitte. - IAS audit on controls over the European Baccalaureate (final report not yet received). - Reassessment by the OSG of the IAS consulting engagement on Human Resources allocation and distribution of non-teaching tasks in the European Schools. - Follow-up on outstanding audit recommendations classified as ready for review.

Each School and the OSG self-assessed implementation of the internal control system at the end of the reporting year. The table below shows the internal control standards relating to the six building blocks and the number of schools/OSG which have fully (green)/partially (yellow)/ not (red) implemented the standards. The table also shows the improvements made since the previous year. The following is the outcome:

- 1) The internal control standards (ISC) relating to the mission and values were assessed by the schools as implemented effectively and operate efficiently to a large extent. In comparison with 2019, the situation improved slightly (+1 fully implemented in both 'Mission' and 'Ethical and organisational values').
- 2) The standards relating to human resources were assessed by the schools as implemented effectively and operate efficiently. Nevertheless, weaknesses remain in the recruitment and retention of staff (-1 fully implemented in comparison with 2019).
- 3) The ES satisfactorily implemented the ICS in the area of 'Planning and Risk Management'. This was possible on the one hand, because the Schools have continued to use common templates for the Annual School Plans (pedagogical and financial/administrative) and work on common objectives on an annual basis. On the other hand, since 2019, the OSG has defined and developed a multi-annual and annual plan for the ES system in the areas of human resources, pedagogy, administration, finance and Accredited European Schools. In addition, the efforts to implement a meaningful risk management system, regular analysis and feedback have been continued. However, for the 'Systematic risk management' standard

(ICS 6), the situation worsened slightly in two schools, partially compensated for by the improvement in a third school (-1 fully implemented in comparison with 2019).

4) Concerning the standards 'Operations and control activities', assessments show an overall improvement in comparison with 2019. The standards relating to 'Operational structure' (+2 fully implemented) and the 'Control and supervision' (+4 fully implemented) were mostly implemented. The standard 'Exceptions' worsened slightly (-2 fully implemented) even though the standard has been implemented in nearly all the schools. Other standards (ICS 8 'Procedures', ICS 11 'Continuity of Operations' and ICS 12 'Document Management') remain partially implemented in about half of the schools/at the OSG. The following major weaknesses were detected and remain the same as in 2019:

- The existence of harmonised procedures is still lacking in several schools and the Covid-19 pandemic, as well as the limited resources in the schools, has not facilitated further improvements.
- In relation to the 'Continuity of operations' standard, most schools/OSG do not have an emergency plan, covering possible major incidents, or a business continuity plan in the case of major disruptions.
- For the ICS relating to 'Mail and Document Management', half of the schools have fully implemented the standard while others are still in the process of implementation.

5) In the case of 'Information and Financial Reporting' internal control standards, the situation improved in comparison with 2019 (+5 fully implemented for 'Management information and communication' and +2 fully implemented for 'Accounting and financial reporting'). Nevertheless, there are still some areas for improvement in the further development of reporting functions. Moreover, the reporting deadlines have become difficult to meet for some schools.

6) The last pillar, relating to 'Audit and compliance with internal control', was generally assessed as fully implemented and operating efficiently (+1 fully implemented for 'Audits' and +4 fully implemented for 'Assessment of compliance with the Internal Control Standards').

As a result of self-assessment of internal control systems in the Schools/at the OSGES, it can be concluded that improvements were made (see also the table of measures taken). Nevertheless, further major efforts are needed in the areas of staff recruitment, in the formalisation of procedures and in the development and testing of a business continuity plan.

PILLAR	INTERNAL CONTROL STANDARDS	NUMBER OF SCHOOLS + OSG					
		2019			2020		
		Fully implemented	Partially implemented	Not implemented	Fully implemented	Partially implemented	Not implemented
I. MISSION AND VALUES	1. Mission	12	2	0	13	1	0
	2. Ethical and organisational values	10	4	0	11	3	
II. HUMAN RESSOURCES	3. Staff recruitment and allocation	8	6	0	7	7	0
	4. Staff performance and development	10	3	1	12	2	0
III. PLANNING AND RISK MANAGEMENT	5. Definition of objectives and indicators	10	4	0	10	4	0
	6. Systematic risk management	13	1	0	12	2	0
IV. OPERATIONS AND CONTROL ACTIVITIES	7. Operational structure	8	6	0	10	4	0
	8. Procedures	5	8	1	7	7	0
	9. Exceptions	13	1	0	11	3	0
	10. Control and supervision arrangements	9	4	1	13	1	0
	11. Continuity of operations	5	8	1	3	10	1
	12. Mail and document management	7	7	0	8	6	0
V. INFORMATION AND FINANCIAL REPORTING	13. Management information and communication	6	8	0	11	3	0
	14. Accounting and Financial reporting	9	5	0	11	3	0
VI. AUDIT AND COMPLIANCE WITH INTERNAL CONTROL STANDARDS	15. Audits	10	4	0	11	3	0
	16. Assessment of compliance with the internal Control Standards	6	8	0	10	4	0

D. Register of exceptions

In compliance with Internal Control Standard 9 (document approved by the BoG 2016-10-D-27), all the Schools and the OSG have a register of exceptions. The idea is that each infringement of a rule, regulation or decision may call into question whether sound financial management is applied in the execution of the budget and/or the School's reputation. It is therefore important to analyse each infringement individually, as early as possible, to document and justify it properly and to identify actions to be undertaken in order to avoid that the same or a similar situation might recur in the future. It is also important to keep an overview of the sum of infringements committed in a year, as these – perhaps not individually but in total – may have an influence on the reliability of the accounts and the assurance signed by the Authorising Officer.

In the course of 2020, the Schools and the OSG applied the 'Memorandum for the use of the Register of Exceptions' (2018-07-M-01).

In total 163 exceptions were registered by the Schools and the OSG. The following graphs give an overview of the exceptions:

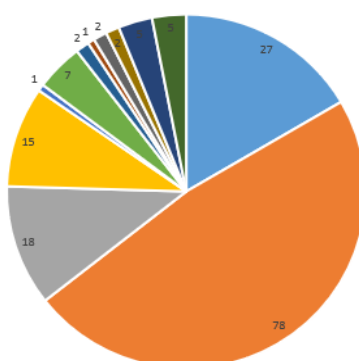
Exceptions by category:

School
Count of N°

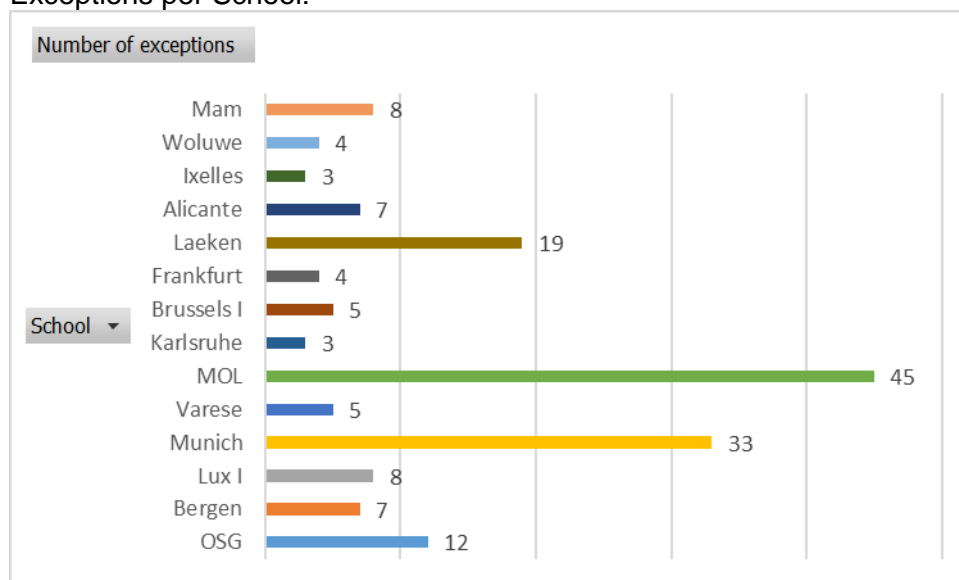
Category

- SoD - non-compliance with defined table
- Procurement - non-compliance with rules - budgetary
- Payment - non-compliance with rules
- Remuneration - non-compliance with rules
- Advance payment
- Removal - non-compliance with rules
- Payment outside SAP - non-compliance with rules
- Payment outside SAP - technical - salary payment
- Payment outside SAP - technical - foreign currency
- Payment outside Isabel - technical - payment
- Recruitments - non-compliance with rules
- Procurement - non-compliance with rules - extra-budgetary

Total Register of Exceptions in 2020



Exceptions per School:

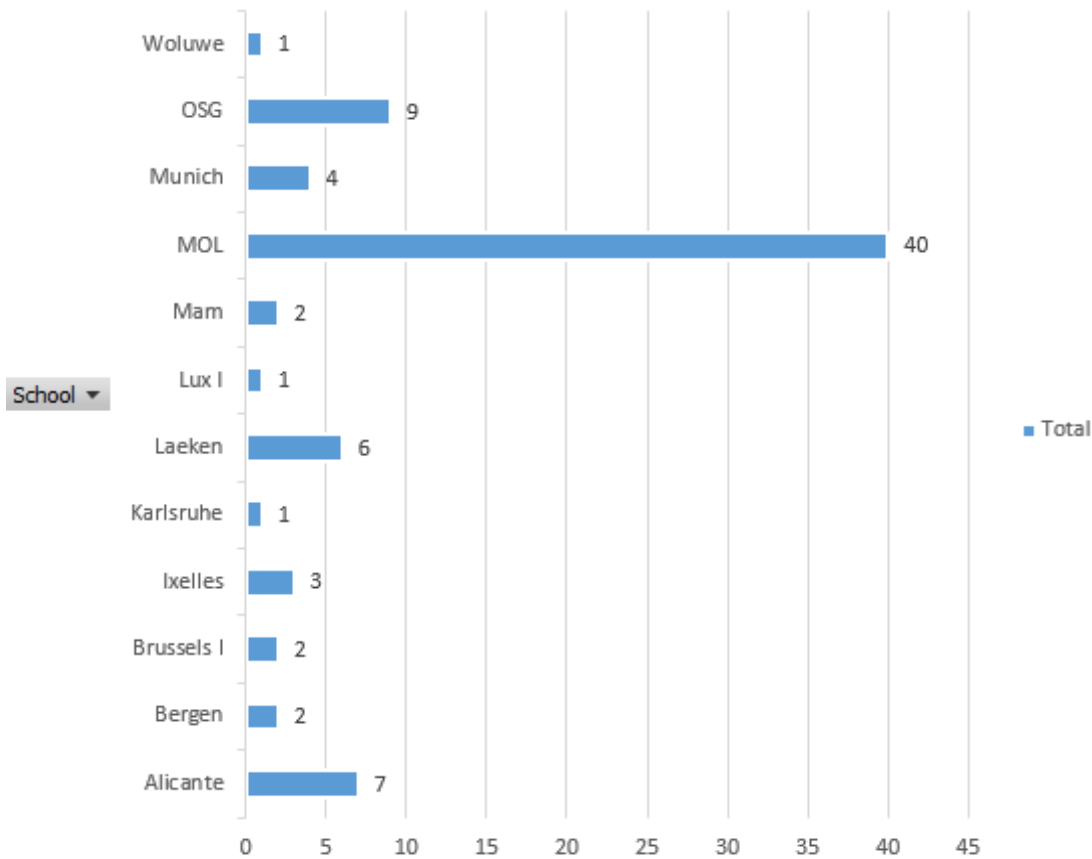


In comparison with last year, the total number of exceptions increased from 123 to 163 (after a decrease from 2018 to 2019).

The highest number of exceptions occurred in 2020, as in the year before, in the category 'procurement – non-compliance with rules – budgetary', with an increase from 40 exceptions to 78 exceptions. One explanation is that there was a large number of emergency needs due to Covid-19 in the Schools. Another significant reason is related to exceptions registered by one School, which realised that the amount of many contracts exceeded €15,000 in four years but did not follow the appropriate procurement procedure (in total 40 exceptions), due to a specific initiative taken by the delegated Authorising Officer to that effect. The situation is now expected to improve immediately as the management and the procurement team in the School will follow up on this issue in the year 2021.

Count of Category

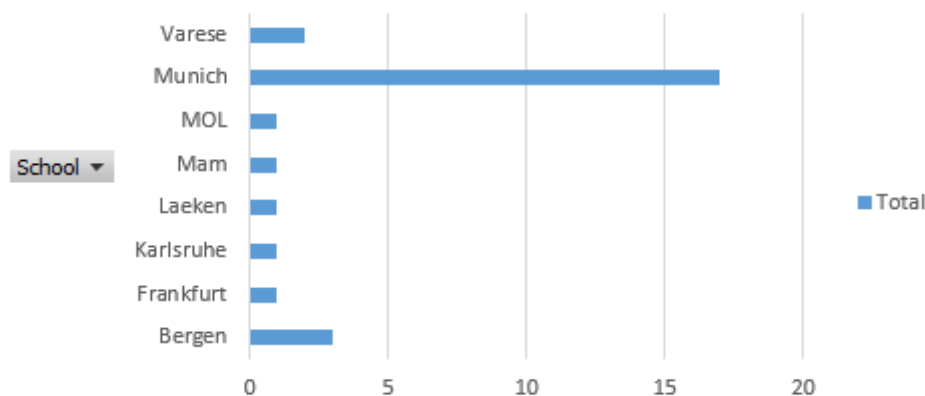
Procurement - non-compliance with rules - budgetary



The second largest category of exceptions is related to 'SOD-Non-compliance with defined table', with an increase from 16 to 27 exceptions compared with last year. A significant number of cases come from the Munich School, where a couple of long-term absences on sickness grounds and a shortage of staff in the accounting department created difficult situations throughout 2020. The problem has been solved since mid-June 2020.

Count of Category

SoD - non-compliance with defined table



The situation regarding 'Payments', which was the second largest category in 2019, has improved, going down from 35 exceptions in total in this category in 2019 to 26 exceptions in 2020. This is thanks to the common online banking software and the central approval of payments by the Central Accounting Officer's team being fully implemented during the year 2020.

E. Risk management

The management, follow-up and reporting of risks introduced on an ongoing basis since 2015 continued throughout 2020. The activities included:

- Discussion of top risks among Directors twice a year (May/June pedagogical risks; December administrative and financial risks).
- Bi-annual update of the top risks of the Schools, assessment by the management of each school, presentation at Administrative Board meetings.
- Bi-annual discussion of top ES system risks in the management team at the OSG (February and October), update of documentation and presentation to governing bodies.
- Summary and revision of the Schools' risk registers at central level, feedback at Administrative Board meetings.

The following table gives an overview of the development of the Schools' top risks since 2019 up to the beginning of 2021.

The magnitude of a number of risks is decreasing. This is important as it shows that action plans have been implemented and important decisions have been taken by the governing bodies.

Financial and administrative risks: Risk title	Jan 2019	Jan 2020	Jan 2021	Explanation
Weaknesses in Financial Management Processes	13	11	11	Certain weaknesses relating to SAP were remedied, a number of schools advanced with the update of their asset registers. Remains a very major risk at Bergen.
Insufficient security measures	9	10	10	Implementation of measures has been delayed by certain Schools. Remains a very major risk at EEB I.
Increasing dependence on IT and telecommunications	18	15	15	Reduction of break-downs, Improvements in back-ups. Remains a very major risk at EEB I, EEB IV, Luxembourg II and Mol.
Delays in renovation and provision of buildings	12	12	12	No homogenous development of this risk in the different Schools. Remains a very major risk at Bergen, EEB II and Frankfurt.

Insufficient number of trained administrative staff	17	15	14	Decreased, as positions were granted in certain schools, even though the workload remains very substantial in some schools. Remains a very major risk at EEB III, EEB IV, Frankfurt and Munich.
Lack of HR specialist/department	15	13	11	Although certain posts were granted, it remains a very major risk at EEB III, Frankfurt, Karlsruhe and Mol.
Wellbeing of staff members, particularly teachers at risk due to Covid-19 pandemic			15	New risk added in 2020. The pandemic had a direct effect on several school operations and in particular on the wellbeing of staff. Assessed as a very major risk at Alicante, EEB I, EEB II, EEB III and EEB IV.
Pedagogical risks: Risk title	Sep 2018	Sep 2019	Sep 2020	Explanation
Lack of harmonisation/ coherence between sections	10	9	9	The Schools which assessed this risk as major and which were also given recommendations in the Whole School Inspection reports are progressing with implementation.
Number of teaching hours not provided	11	10	11	The replacement of vulnerable staff or/and staff members in quarantine is challenging for several schools. None of the Schools assessed it as a very major risk.
Difficulties in the recruitment of locally recruited teachers	18	15	15	Risk assessed very differently by the Schools. Assessed as a very major risk at EEB I, EEB IV, Frankfurt and Karlsruhe.
Consequences of Brexit decision	16	14		Risk was replaced by a new risk. Decline in the number of English native speaker teachers.
Development of pupil numbers (constant increase)	18	16	15	Risk remains consistently high in the Brussels Schools; particularly at EEB II and EEB III, but also at Frankfurt, which is awaiting a new building.

Development of pupil numbers (constant decrease)	12	12	11	Assessed as a very major risk at EEB IV.
Decline in the number of English native speaker teachers, which may result in HR difficulties, as well as a possible negative effect on the linguistic level of teaching and learning in English (as a consequence of Brexit)			15	New risk added in 2020 Secondment and recruitment are very difficult. Assessed as a very major risk at Bergen, EEB IV, Frankfurt and Munich.
Only limited return to <i>in situ</i> classes due to Covid-19			18	New risk added in 2020. The main consequences of a limited return to <i>in situ</i> classes were seen in the limited coverage of syllabuses, in difficulties in assessing pupils and in providing adequately for pupils with special needs. Assessed as a very major risk at Alicante, Bergen, EEB I, EEB II, EEB III, EEB IV, Karlsruhe, Luxembourg II and Munich.

As regards the risks related to the ES system, the assessments remained very similar to the previous year:

European School system risks	February 2019	February 2020	October 2020	Explanation
Unfilled seconded positions (for teachers and management positions)	15	16	16	Risk assessment remains the same, although the attractiveness package was approved by the BoG. The Covid-19 pandemic is making it difficult for the member states to find candidates who would like to move to another country.
Difficulties in recruiting and retaining highly qualified and specialised AAS	15	12	6	Reform of the AAS salary grid allows longer careers and better starting salaries. This is why system-wide the situation improved and the risk decreased.
Fifth School in Brussels expected	25	20	20	Temporary site promised for September 2021, tight calendar,

for 2019 will not be available before 2026				permanent site not before 2028, temporary site will be full by then.
Implementation of cost neutrality of AES	15	4		Risk was taken out of the risk register as with the cost neutrality agreement, it seems to be under control.
Accreditation process and cost neutrality of Accredited European Schools (AES) is in danger		9	12	Number of Accredited ES is constantly growing. It is becoming difficult for inspectors and experts to cope with the associated workload and the pandemic.
Lack of proper implementation of the new marking system	12	8	8	Implementation is continuing but the Covid-19 pandemic is making the work and necessary exchange between teachers and schools more difficult.
Proper evaluation by member states of the new marking system	15	15	15	Conversion tables of 10 countries were still missing at the end of 2020.

The OSGES updates the risk register in February and October of each year.

F. Activities of the Internal Audit Service (IAS)

In 2020, the IAS performed the audit on controls over the European Baccalaureate. Within the framework of this audit, two schools were visited, the European School of Brussels I and the Accredited European School of Rhein Main. The fieldwork was performed remotely in November due to the Covid-19 pandemic and the report is expected during 1st quarter 2021.

After verification of the implementation, the IAS closed the following recommendations during the year 2020:

- Instructions for interpreting national salary slips of seconded nationals – important
- Controls over expenses cycle – very important

In October and November 2020, five recommendations were marked as 'ready for review':

- Memorandum on the management of extra-budgetary accounts – very important
- New format for the financial statements prepared under SAP – very important
- Working group "Review of the Financial Regulation – very important
- Knowledge management and monitoring – important
- Blocking of accounting transactions – important

With this, 10 recommendations remain open at the beginning of 2021. These have been taken into account in our plans for the year.

G. Activities of the European Court of Auditors (ECA)

In 2020, the ECA performed a review of the accounts and internal control systems (recruitments, procurement, payments) in the ES of Brussels 1 and 2 as well as the OSG's. The court also performed a review of the consolidated accounts of the European Schools 2019 and did not identify any material errors in the final consolidated financial statements for 2019, except for the remaining uncertainty related to the liability of the ES of Munich covering the salaries of seconded teachers.

The ECA highlighted weaknesses in:

- Accruals accounting
- Payment procedures
- Procurement procedures
- Recruitment procedures.

Various actions are taken by the OSG and the Schools to tackle the identified weaknesses and implement recommendations:

- An accounting manual has been developed and issued for the use as of January 2021.
- The centralisation of payments is now fully in place with the configuration of signatories in the online banking software.
- A 'Payment Policy to Suppliers' has been put in place and will be further completed to improve payment processes.
- The meetings of the procurement networks have been taken up again in June 2020 and allow useful discussions with Schools.

H. Activities of the external auditor Deloitte

During 2020, Deloitte performed a financial statement audit of six schools for the financial year 2019. These schools were Luxembourg 1, Luxembourg 2, Bergen, Frankfurt, Mol and Varese. The audit comprised the balance sheets as at 31 December 2019 and the income statement.

Note for information: These audits are performed on a rotational basis resulting in an audit in each School at least every two years.

For all schools audited, the auditors concluded that the financial statements gave a true and fair view of the schools' net equity and financial position as of 31 December 2019 and of its results for the year then ended (unqualified opinion).

All proposed recommendations for adjustments and reclassifications were corrected during the preparation of the final individual and consolidated accounts of the European Schools.

The auditors also reviewed the schools' internal control systems and made recommendations to each school audited, which concerned mainly

- ✓ A lack of formal documentation of the entire payroll process;
- ✓ Weaknesses in capitalisation of assets by not taking into account the installation fees and smaller parts;
- ✓ A lack of a formalised follow-up procedure of amount receivable;

The Schools were asked to follow these up closely and to report about their implementation in the Administration Board meeting in autumn.

Furthermore, Deloitte performed a follow-up on audit findings from the audit report related to the financial year 2018 for the ES of Munich. Follow-up procedures concerned financial adjustments and internal control findings with medium and high risks. The implementation of the following recommendations was still pending for 2019:

- ✓ First and most importantly as it resulted in a reservation in the annual accounts of the School in 2018 and in a reservation in the individual and consolidated accounts of the ES in 2019, a formal process to tackle the issue of reimbursement of national salaries to member states
- ✓ Implement a formal process for the management of school trips;
- ✓ Put in place an appropriate overview and control of all journal entries at a given period;
- ✓ Implement follow-up procedures for recollection of accounts receivable;

The results of Deloitte's audits were shared with the ECA and used as one basis for the opinion.

I. Audit to validate the accounting system (Art. 35 FR)

Background

In August and December 2020, the SAP ERP system of the European Schools was reviewed by PwC to check for certain processes and controls in place and to assess the overall maturity of the system. This engagement took place in the context of performing an analysis/validation of accounting systems, as foreseen under Article 35 of the Financial Regulation applicable to the Budget of the European Schools (Financial Regulation).

Management of the European Schools attached considerable importance to the review being conducted by an independent third party. The ultimate aim of the review was to produce a professional and impartial report identifying potential areas for improvement and which could also provide some practical recommendations.

The review was proposed by the Central Accounting Officer with a view that it would assist in the fulfilment of responsibilities set out in the mentioned Article 35 (paragraphs 2 and 4) of the Financial Regulation: paragraph 2 calls on the Central Accounting Officer to lay down and validate the accounting systems and that he/she "shall be empowered to verify at any time compliance with the validation criteria."

Under paragraph 5 of the same article, the accounting officer is empowered to check the information received, as well as to carry out further checks deemed necessary in order to sign off the accounts.

PwC issued its final report on the system in December 2020 and final management responses to the report were submitted to PwC in February 2021.

Scope

The scope of the testing was limited to two parts, A and B: Part A measured the risks associated with SAP Basis access rights (i.e. the risks associated with high privileged users), while Part B focused on IT general controls (ITGC). Included in the ITGC part was an analysis of access to programs and data, change management and program development.

For budgetary reasons, the scope did not extend to all possible internal control issues and risks associated with the SAP environment (e.g. analysing workflows on the set-up of segregation of duties, validation of manual and automated configurable SAP controls). The scope of work was also limited to controls in SAP, so it did not include controls in other systems, such as the School Management System (SMS).

Approach

For Part A, PwC was provided with the European Schools' access and configuration data from the SAP system, and then ran the data through its validated SAP Basis ruleset in its proprietary SAP Audit & Consulting Engine (the "ACE tool") to identify users with sensitive IT access rights in SAP. The impact of these user rights was then analysed.

For Part B, the analysis followed interviews with relevant stakeholders. PwC checked the policies, procedures and supporting documentation related to IT processes and controls in the following IT General Controls domains: access to programs & data, change management and program development.

Results

The procedures confirm that there are IT processes and controls in place to support the EURSC's SAP system and that the SAP support team is strong and knowledgeable.

The "IT controls maturity level", an overall view on the level of maturity of the SAP system controls, is judged by PwC to be "Standardised", albeit at the lower end of this level. A Standardised maturity level is defined as "Control activities are designed and in place, consistently applied and adequately documented."

However, some issues were identified in the area of privileged SAP access rights and in the area of retention of control documentation. Further checks on the high privileged access rights discovered that there were no unauthorized actions taken by SAP support staff during the course of 2020.

In December, PwC performed update testing on all high-risk findings to validate remediation actions taken by management since initial testing, leading to a number of improvements being noted in the final report.

Separately, at the request of the European Schools, PwC provided a proposal for a monitoring solution that would help remediate the only remaining high risk issue identified in the report – that related to access rights for SAP support teams. Management is currently evaluating the various options in this proposal, with the intention to have an operative solution in place within the current financial year 2021.

J. Ex-post controls performed by the Internal Control Capability in 2020

Due to the limited amount of resources in the Unit only a very limited number of ex-post controls were carried out in the second half of 2020. These controls looked at the areas of human resources (recruitments), procurements (pre-commitments), proper implementation of segregation of duties and payments (removal expenses).

- Recruitment procedures at the OSG which prompted the issuing of guidelines for fixed-term AAS recruitments.

The Internal Control Capability Unit (ICC) reviewed 3 out of 7 total recruitments made at the OSG between January and June 2020. The OSG Human Resources Unit retains relevant recruitment documents to substantiate each selection decision. Clear and structured recruitment reports are prepared after finalising the interviews. However, the following inconsistencies in the samples were identified and discussed with the people responsible:

- There was no evidence of the Secretary-General's approval prior to the advertising of the job vacancy for all 3 recruitments.
- The declaration of absence of conflict of interest and confidentiality was not signed for 1 AAS recruitment.
- Preselection sheets were not properly completed for 2 AAS recruitments.
- Amendments to the final report of 1 AAS recruitment were not communicated to the selection committee members.

In cooperation with the OSG's HR Unit, 'Guidelines for the recruitment of temporary administrative and ancillary staff (AAS)' (doc.: 2020-07-D-21-en-1) were developed thereafter and entered into force at the OSG and the Schools in January 2021.

- Ex-post control of AAS recruitment procedures at European School, Luxembourg I

The ICC Unit reviewed 3 out of 6 AAS recruitments made between January and September 2020. The following minor improvements were recommended to ensure proper recruitment and full compliance with recruitment policy, rules and regulations.

- There was no evidence of the Director's approval prior to advertising the job vacancy for all 3 recruitments.
- Negative replies were not sent to candidates not selected for interview for 2 AAS recruitments.
- Interview invitations were sent to candidates less than a week before the interview for 1 AAS recruitment.

- Ex-post control of pre-commitments

The ICC Unit reviewed samples for the Alicante, Brussels I, Brussels II, Luxembourg I, Mol, Munich and Varese European Schools and the OSG in order to check whether pre-commitments had been approved prior to signing legal commitments according to the memorandum on commitments of expenditure (Art. 54 FR 2017) (2020-01-M-2-en). The outcomes are summarised below.

- The Alicante, Luxembourg I and Brussels II European Schools and the OSG: it was checked that pre-commitments had been approved prior to signing the contracts.
- The Mol and Varese European Schools did not sign new contracts in 2020, so that the control could not be carried out.

- The Brussels I and Munich European Schools signed several contracts before pre-commitments were approved. The importance of blocking the funds prior to entering into any legal obligation in the future was emphasised.
- Ex-post control SAP-SOD for the year 2020 (first half)

The ICC Unit carried out an ex-post control of the proper implementation of segregation of duties (SOD) sheets in SAP for the first half of 2020. This control was carried out to check the proper functioning and implementation of segregation of duties in the actual SAP environment. The result of this ex-post control aims to evaluate the reliability of the actual implementation of SOD in technical terms.

A total of 17 214 transactions of different types (pre-commitments, purchase contracts, purchase orders, invoices, salary postings and payments) were reviewed.

As a result, 68 transactions were found not to be compliant with the respective SOD sheet. This is 0.4% of the sample size.

These are the details:

First half of 2020	Pre-Commitment	Purchase Contract	Purchase Oder	Miro Invoice	FI Invoice	F110 Payment	Salary Posting *95	Total
Items compliant with SOD structure	1949	233	2881	3468	6808	1457	350	17146
Items non-compliant with SOD structure	0	1	8	7	0	51	1	68
Total	1949	234	2889	3475	6808	1508	351	17214
Percentage of Incompliance	0%	0.43%	0.28%	0.20%	0%	3.38%	0.28%	0.40%

All non-compliant items were solved. The main issue stemmed from the transitional period of adapting the new SOD templates to the SAP system. Finally, all Schools had correctly adopted the new SOD templates during the year 2020.

Another main issue found in F110 payments were omissions of the SAP team. They resulted in two accounting correspondents working at the same time in the SAP system, something that is not foreseen in the guidelines. The issues were immediately corrected. The ex-post control on SAP-SOD is planned to be continued as one of the ex-post topics in the year 2021.

- Ex-post control of removal expenses for the 2019-2020 school year

The ICC Unit carried out an ex-post control of removal expenses for the period between 1 September 2019 and 31 August 2020 (2019-2020 school year). During this period, there were 208 removal transactions across all the schools and the OSG.

A sample of 10 transactions involving seven schools were reviewed.

The following main issues were found:

Finding	Number of cases
Declaration by staff member, stating the he/she does not have another source of reimbursement, was missing	5
Financial Identification form of vendor was missing	2
Kilometres from place of origin to school or vice versa indicated wrongly	5
Missing offer summary sheet / missing completed signatures on the offer summary sheet	3
Lack of three offers for comparison	2

Guidelines will be developed to clarify the main issues found in the ten sample transactions. In addition, two special cases (rental of a car to move and use of the member of staff's own car to move) will also be clarified in the guidelines in case other schools might encounter similar circumstances in the future.

5. IMPLEMENTATION OF THE REFORM OF THE EUROPEAN SCHOOL SYSTEM

A. Reform of the European School System

A.1 Context of the 2009 reform

Ten years after adoption of the Reform, it is probably time to start evaluating how the situation has evolved in the intervening years.

Reflection on reform of the European School system, initiated in response to the 2002 and 2005 resolutions of the European Parliament, developed on the basis of the 'Integrated Action Plan' approved by the Board of Governors at its April 2007 meeting in Lisbon.

The working groups set up in Lisbon, which were merged in April 2008 to form a single 'Reform' Working Group, and the Secretary-General at the time produced documents putting forward a number of proposals on the main thrusts of the reform:

- opening up of the system and of the European Baccalaureate to other pupils,
- reform of governance
 - at local level through the granting of more autonomy to European Schools
 - at central level through redefinition of the role and mission of the different organs of the system
- cost sharing amongst the Member States, in terms of the costs of secondment of teachers.

At its April 2009 meeting, the Board of Governors decided on the Reform along three main lines:

i. Opening up of the system and the European Baccalaureate

In the context of the opening up of the European School system to a system of European schooling provided in accredited schools in accordance with the arrangements determined by the Board of Governors in its previous decisions, the Board of Governors mandated the Secretary-General to prepare, in conjunction with the Baccalaureate Working Group, including a representative of the Directors, of the parents, of the teachers and of the European Commission, with the Board of Inspectors (Secondary), proposals for reform of the European Baccalaureate. A Reform of the European Baccalaureate was adopted in January 2010 and the necessary adaptations to the regulatory texts were approved in April 2010, for implementation from September 2010 for year 6 students who would be taking the European Baccalaureate in the June/July 2012 session.

ii. Autonomy of the European Schools and governance

The Board of Governors defined the respective roles of the School Advisory Council and the Administrative Board, including a concrete list of the decisions which might be taken by each of them, without needing to refer back to the Central Governance level, and the decision-making arrangements within each of those two bodies. The role of the central level in terms of providing advice and support, setting standards and guidelines and evaluating results was emphasised.

iii. Concerning the reform of governance

The Board of Governors approved a document on the tasks of the different organs of the system, at both central and local governance levels.

A.2 Current situation

After more than ten years since adoption of the Reform, it can be said that:

- i. The opening up of the System has progressed quite impressively. The number of Accredited European Schools is now larger than that of European Schools; nevertheless, many Accredited European Schools still have to reach the stage of delivery of the European Baccalaureate and the overall number of pupils on roll in the European Schools still far exceeds numbers on roll in Accredited European Schools. A new agreement on cost neutrality of Accredited European Schools was reached and has been successfully implemented. A specific sub-unit dealing with Accredited European Schools and schools' accreditation has gradually been set up. New Regulations have been adopted and implemented, together with new tools and a format for accreditation audits.
- ii. In terms of Schools' autonomy, the School Advisory Councils and the Administrative Boards are now working at the level of the schools. The Central Governance level is still involved in matters of financial relevance. It should be remembered that it has never been the objective of the Reform to provide schools with financial autonomy. Not all stakeholders in all schools are yet completely clear about the 'new' situation. The role of the central level in terms of providing advice and support, setting standards and guidelines and evaluating results has been emphasised and is producing results in terms of harmonisation.
- iii. Decisions are now regularly taken at the level indicated in the Reform.

A.3 Reform of financial governance

In 2017, a new Financial Regulation was approved foreseeing a restructuring of the financial governance of the ES. At central level the position of Central Accounting Officer responsible for the accounts of the Schools, the OSG and the consolidated accounts, as well as for approving payments, entered into force in 2018. As a second step, beginning in January 2020, the Secretary-General took over responsibility as authorising officer of the ES. According to the calendar adopted, full implementation was expected and almost achieved by the end of 2020. Three areas (implementation of ex-post controls, validation of the accounting system, clearing of master data) are still in the process of implementation.

Striking a balance between the two major reforms is quite a delicate exercise.

In 2017, a review of the governance cycle in the schools was conducted, in close cooperation with the Representatives of the Directors of the schools.

More guidance was provided in the following areas:

- Template and guidelines for the Annual Pedagogical Plan, linked to the school calendar year
- Template and guidelines for the Administrative and Financial Plan, linked to the calendar/financial year
- Template and guidelines for the Annual Activity Report
- Template and guidelines for the Major Risks Assessment.

The Administrative and Financial Plan template, as well as the Pedagogical Plan template, were first adopted on a voluntary basis and have now become compulsory. The template for the Annual Activity Report was used by all schools. The quality of use of these templates has reached a good level, generally speaking. The Office of the Secretary-General (OSG) is continuing to provide guidance.

A risk register has been produced by all the schools and by the OSG.

The annual, multi-annual pedagogical, administrative and financial objectives for the System are set out in the documents 'Multi-Annual Plan 2019-2021 of the European Schools' (Ref. 2021-02-D-39-en-1) and 'Annual Plan 2021 of the Office of the Secretary-General' (Ref. 2021-02-D-38-en 1). In terms of Schools' autonomy, the School Advisory Councils and the Administrative Boards are now operating at the level of all the schools.

B. Funding of the system: sharing out of the costs of seconded staff amongst the Member States (cost sharing)

This procedure, which would have come to an end this year, was replaced by a decision of the Board of Governors taken at its meeting in Athens in April 2019. The newly approved Cost Sharing agreement is based on four main elements:

1. the number of pupils by nationality,
2. the number of seconded staff members by nationality,
3. the target level for the number of seconded staff members.
4. the language section structure of the system, which implies a correcting coefficient

The number of pupils on roll is recorded on 15 October each year. All – and only – pupils with EU nationality are taken into account – except for the pupils of the European School, Munich. Pupils with dual nationality or more are calculated as shares (dual nationality as 0.5+0.5, triple nationality as 0.33+0.33+0.33, etc.).

All types of seconded posts (teaching, managerial, supervisory, etc.) are taken into account when defining the allocation of posts. The seconded staff members of the European School, Munich are excluded from implementation of the Cost Sharing Model on account of its special regime, laid down in the Agreement signed in 1977, according to which the Munich School refunds the national salaries of seconded staff members to the seconding Member States.

In order to determine the target level for the overall number of secondments, as a basis for the calculations, the number of seconded staff currently in place was taken and the number of Full-Time Equivalent (FTE) Locally Recruited Teachers (LRT) was added. Then 65% of this number represents the target level for the overall number of secondments, to reach the target ratio of 65/35% for seconded teachers and LRT respectively.

Each national contribution in terms of secondments is calculated on the basis of the percentage of pupils and the target level for the total number of secondments and then amended using the correcting coefficients of the language sections.

The language section coefficients are based on the fact that there are Member States with a language section in all or nearly all schools and there are Member States without a language section or with only some language sections. Based on this categorisation, two correcting coefficients have been introduced. The difference between the two coefficients should remain 0.2¹ and the coefficients should be close to 1. The coefficients are then determined, so that the target level remains unchanged after their application (multiplication with respect to each national contribution in terms of secondments).

Member States have been given a period of five years to reach the expected level of secondments.

¹ The difference of 0.2 in correcting coefficients, for Member States where one of the L2s of the European Schools (English, French or German) has official status, and all other Member States, corresponds to the calculated difference in teaching time in L1 and L2 in the European Schools' curriculum.

In the first year, Member States would be requested to make one fifth of the secondments expected at the end of the five years. Fractions of posts resulting from the calculation would be rounded off to the nearest integer.

Year by year, Member States would be requested to make $1/X$ (X will be equal, year by year, to 4, 3, 2 and finally 1) of the secondments expected at the end of the X^{th} year. Fractions of posts will always be rounded off to the nearest integer.

It should be noted that the target level of secondments that each Member State would need to make will need to be updated (recalculated) every year, on the basis of the updated number of pupils' nationalities, the number of seconded teachers and the target level for the overall number of secondments.

Since several delegations have expressed the need to know in advance the expected contribution in terms of secondments, it has been decided to use the figures for the year N to calculate the expected contribution for the year $N+2$.

This means that the figures for pupil population and seconded teachers for the year N are used to calculate the expected contribution in terms of secondments for the year $N+2$. In this way, since the results of these calculations are available in December of the year N , delegations will have the time required to make the resources available, in order to meet their obligation in year $N+2$.

Hence, the expected contribution will be known sufficiently in advance and it will nevertheless be possible for the dynamics of the process to be respected.

This means that the BoG had already decided on the expected contribution for September 2020, based on the new Cost Sharing model and on the figures for pupils' nationalities and seconded teachers for the last school year (situation on 18 October 2018).

The Cost Sharing tables for September 2020 (first year of implementation of the new agreement) and the one for 2022 provide a first opportunity to evaluate how implementation is working (see tables in the following pages).

It should be pointed out that 2020 was strongly impacted by the Covid-19 pandemic. Moreover, when the 1342 secondments expected in September 2020 had been calculated, the United Kingdom still formed an integral part of the European Union. The outlook is now different.

That being said, even deducting from 1342 the 51 secondments expected from the UK, 1291 secondments made from the Member States still in the EU were to be expected. The reality of 1202 secondments can hardly, however, be considered an encouraging figure.

The situation will have to be looked at again closely in September 2021. Depending on the result, the Board of Governors might be willing to decide to intervene, even before the end of the transitional period.

REVISED COST SHARING AGREEMENT: EXPECTED SITUATION IN SEPTEMBER 2020
PUPILS COMING FROM THE MEMBER STATES/SECONDED TEACHERS BY MEMBER STATE IN ALL SCHOOLS AUTUMN 2018
WITHOUT MUNICH

A	B	C	D	E	F	G	H	I	J	K
Nationalities Member States	Pupils with an EU nationality on roll on 15.10.2018	%	Seconded Staff in post per Member State in October 2018	Staff share required according to pupils	Language section coefficient	Target level (F*E)	Total expected seconded posts (G-D)	expected seconded post extra contribution in 2020 (H/5)	Total expected secondments in 2019	Total expected seconded posts in place on 2020 (I+J)
AT	292.67	1.24	16	18	1.11	20	4	1	16	17
BE	2,811.17	11.90	157	170	1.11	189	32	6	157	163
BG	479.33	2.03	14	29	0.91	26	12	2	20	22
CY	54.16	0.23	2	3	0.91	3	1	0	2	2
CZ	495.83	2.10	18	30	0.91	27	9	2	21	23
DE	2,501.17	10.59	186	151	1.11	168	0	0	186	186
DK	435.83	1.84	28	26	0.91	24	0	0	28	28
EE	238.50	1.01	10	14	0.91	13	3	1	10	11
EL	1,018.67	4.31	38	62	0.91	56	18	4	42	46
ES	2,145.00	9.08	90	130	0.91	118	28	6	90	96
FI	508.83	2.15	29	31	0.91	28	0	0	29	29
FR	2,952.58	12.50	191	178	1.11	199	8	2	191	193
HR	171.17	0.72	1	10	0.91	9	8	2	7	9
HU	566.42	2.40	17	34	0.91	31	14	3	23	26
IE	402.00	1.70	57	24	1.11	27	0	0	57	57
IT	2,526.50	10.69	99	153	0.91	140	41	8	104	112
LT	401.33	1.70	15	24	0.91	22	7	1	17	18
LU	237.42	1.00	18	14	1.11	16	0	0	18	18
LV	279.83	1.18	4	17	0.91	15	11	2	12	14
MT	85.08	0.36	5	5	1.11	6	1	0	5	5
NL	756.58	3.20	58	46	0.91	42	0	0	58	58
PL	944.58	4.00	32	57	0.91	52	20	4	39	43
PT	697.00	2.95	31	42	0.91	39	8	2	31	33
RO	591.17	2.50	13	36	0.91	33	20	4	24	28
SE	541.08	2.29	28	33	0.91	30	2	0	28	28
SI	251.00	1.06	7	21	0.91	14	7	1	20	21
SK	329.17	1.39	13	20	0.91	18	5	1	14	15
UK	915.17	3.87	43	55	1.11	62	19	4	47	51
TOTAL	23,629.24	100.00	1,220	1,427		1,427		56	1286	1,342
			1,427		1.11465					

The Cost Sharing table for September

2020 is based on the new Cost Sharing calculation and data on 15 October 2018.

The number of extra secondments to be made by each Member State is shown in column I. For the Member States' reference, the total number of secondments expected in 2020, based on the situation existing when the agreement was reached (2018-19), is also shown, in column J.

REVISED COST SHARING AGREEMENT: EXPECTED SITUATION IN SEPTEMBER 2022

PUPILS COMING FROM THE MEMBER STATES/SECONDED TEACHERS BY MEMBER STATE IN ALL SCHOOLS AUTUMN 2020

WITHOUT MUNICH

A	B	C	D		E	F	G	H	I	J	K
Nationalities / Member States	Pupils with an EU nationality on roll on 9.11.2020	%	Seconded Staff in post per Member State in October 2020	Total expected seconded posts in place on 2020	Staff share required according to pupils	Language section coefficient	Target level (F*E)	Total expected seconded posts (G-D)	expected seconded post extra contribution in 2022 (H/3)	Total expected seconded posts in place on 2021	Total expected seconded posts in place on 2022 (I+J)
AT	275.00	1.16	13	17	17.49	1.1	20	7	2	18	20
BE	3056.00	12.86	170	163	194.34	1.1	217	47	16	170	186
BG	545.67	2.30	20	22	34.70	0.9	32	12	4	25	29
CY	65.33	0.27	2	2	4.15	0.9	4	2	1	2	3
CZ	565.08	2.38	21	23	35.94	0.9	33	12	4	25	29
DE	2515.75	10.59	186	186	159.98	1.1	179	0	0	186	186
DK	374.50	1.58	25	28	23.82	0.9	22	0	0	28	28
EE	255.17	1.07	12	11	16.23	0.9	15	3	1	12	13
EL	1133.00	4.77	44	46	72.05	0.9	66	22	7	52	59
ES	2265.67	9.54	83	96	144.08	0.9	132	49	16	102	118
FI	428.50	1.80	30	29	27.25	0.9	25	0	0	29	29
FR	3012.25	12.68	192	193	191.56	1.1	214	22	7	195	202
HR	191.75	0.81	1	9	12.19	0.9	11	10	3	11	14
HU	641.75	2.70	18	26	40.81	0.9	38	20	7	30	37
IE	376.17	1.58	57	57	23.92	1.1	27	0	0	57	57
IT	2646.58	11.14	95	112	168.30	0.9	155	60	20	125	145
LT	449.17	1.89	18	18	28.56	0.9	26	8	3	20	23
LU	253.08	1.07	16	18	16.09	1.1	18	2	1	18	19
LV	318.17	1.34	5	14	20.23	0.9	19	14	5	17	22
MT	86.58	0.36	5	5	5.51	1.1	6	1	0	5	5
NL	722.75	3.04	49	58	45.96	0.9	42	0	0	58	58
PL	1056.92	4.45	39	43	67.21	0.9	62	23	8	48	56
PT	676.67	2.85	33	33	43.03	0.9	40	7	2	35	37
RO	735.33	3.09	15	28	46.76	0.9	43	28	9	33	42
SE	478.92	2.02	28	28	30.46	0.9	28	0	0	29	29
SI	280.67	1.18	11	11	17.85	0.9	16	5	2	12	14
SK	354.00	1.49	14	15	22.51	0.9	21	7	2	17	19
TOTAL	23,760.43	100.00	1,202	1,291	1,511		1,511		120	1,359	1,479
			1,511			1.119					

C. Opening up of the System

Accredited Schools

The idea of enabling national schools, that are not part of the intergovernmental organisation of The European Schools, to offer a European Schools curriculum, culminating in the award of the European Baccalaureate, appeared in response to a European Parliament resolution recommending greater accessibility to the European Baccalaureate. The establishment and adoption of European schooling criteria by the Board of Governors at its April 2005 meeting at Mondorf, and adoption of the Reform in 2008, has enabled national schools to become Accredited European Schools. In December 2019, new Regulations for the Accredited European Schools were approved by the Board of Governors, for entry into force from 1 January 2020. In Autumn 2020, the new audit toolkit, approved as part of the new regulations, was used for the first time.

For teaching from Nursery to Secondary 5 level, Accredited European Schools (AES) are linked to the European Schools system by Accreditation Agreements, which normally have a validity period of three years. In order to offer the courses in s6 and s7, that lead to the award of the European Baccalaureate, AES must sign an Additional Accreditation Agreement, also with a standard validity of three years.

To date, a total of twenty schools have been accredited by the Board of Governors. One new school opened this year and has undergone an audit visit in the hope of signing an Accreditation Agreement dating from 1 September 2020. One other school has submitted a Dossier of Conformity and plans to open in September 2021. Four other schools have successfully passed the General Interest File stage. This gives a total of 26 schools that are either Accredited or in the process of Accreditation.

The majority of these AES, and those in the process of accreditation, are state schools with only three AES, and two in the process of Accreditation, functioning as private schools.

Ten out of the twenty AES have signed Contribution Agreements with the European Commission and receive a financial contribution from the EU on a pro rata basis for pupils who are children of staff of the European institutions and agencies and who attend the school.

A list of the 26 schools, representing 13 EU member states, and one former EU member state¹, can be found here, along with the codes relevant to interpret the graphs included in this report:

ACCREDITED SCHOOLS:

BAR	European School of Brussels-Argenteuil, Belgium ^
BRI	Scuola Europea di Brindisi, Italy
CPH	European School of Copenhagen, Denmark*
DHG	Europese School Den Haag Rijnlands Lyceum, The Netherlands *
DIF	Ecole Internationale de Differdange, Luxembourg
DUN	Centre for European Schooling, Dunshaughlin, Ireland *
EDS	Ecole Internationale Edward Steichen-Clervaux, Luxembourg
EUK	Europa School, United Kingdom
HEL	European Schooling Helsinki, Finland *
HER	School of European Education, Heraklion, Greece *
JUN	Ecole Internationale Junglinster, Luxembourg
LIL	Ecole Européenne de Lille Métropole, France
LJB	European School of Ljubljana, Slovenia*
MAN	Ecole Internationale Provence-Alpes-Côte d'Azur de Manosque, France *
MON	Ecole Internationale de Mondorf-les-Bains, Luxembourg
PAR	Scuola per l'Europa di Parma, Italy *

¹ The accreditation agreement for the Europa School in the UK expires on August 31st 2021 and will not be renewed.

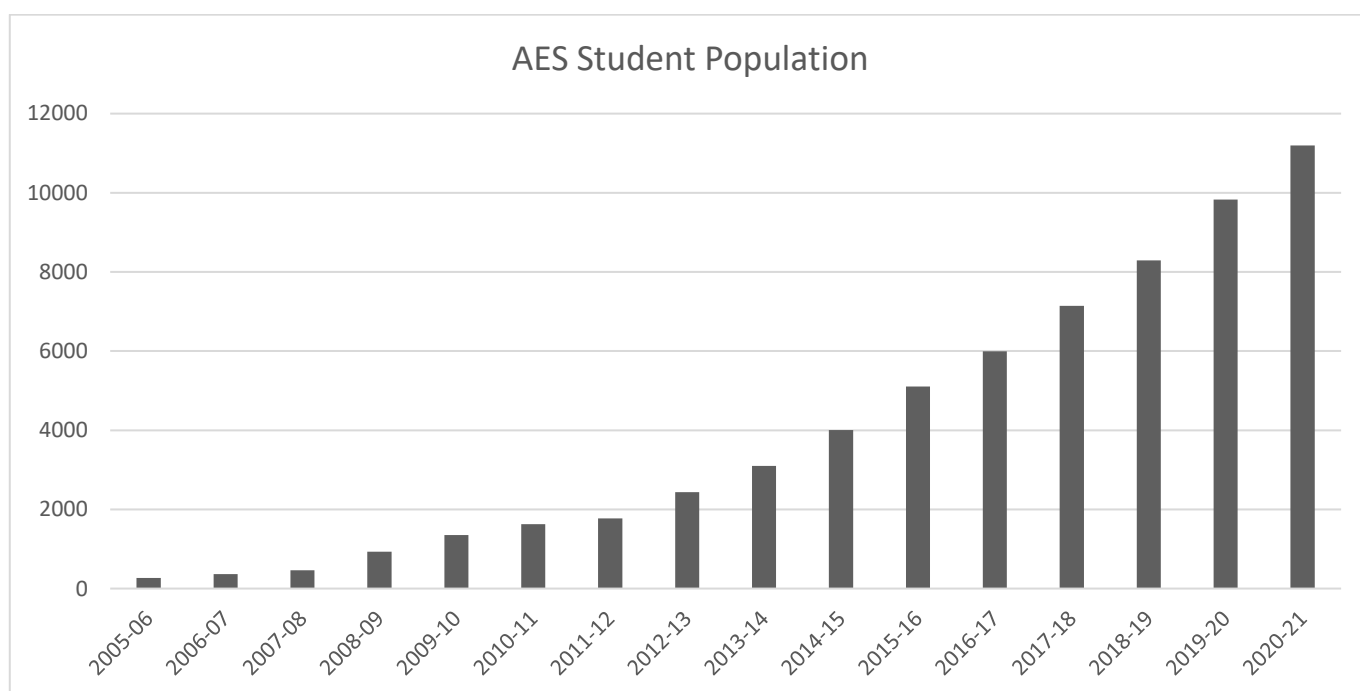
- PDE Ecole Européenne de Paris-la-Défense, France
- RHM Europäische Schule RheinMain, Bad Vilbel, Germany ^
- STR Ecole Européenne de Strasbourg, France *
- TAL Tallinn European Schooling, Estonia *^

SCHOOLS IN THE PROCESS OF ACCREDITATION:

- LIS European School, Lisbon, Portugal
- LUV European School¹, Luxembourg City, Luxembourg
- MER International School Anne Beffort, Mersch, Luxembourg
- SAA European School, Saarland, Germany
- TEM European School Templin, Germany ^
- WAR International European School, Warsaw, Poland^

* Contribution Agreement signed
 ^ Privately funded

Since 2005, the pupil population enrolled in AES has risen steadily, as shown below:

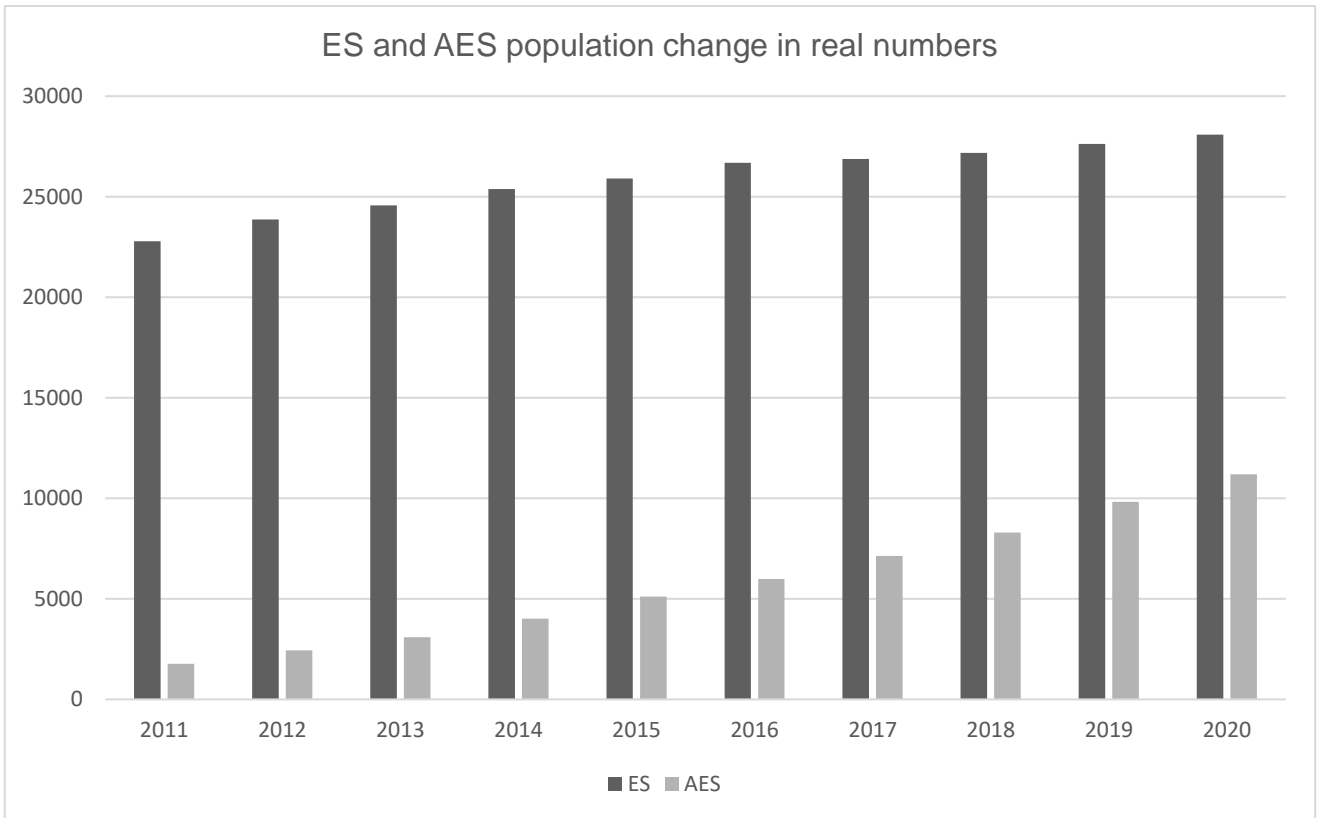


With six schools currently in the process of accreditation, and many schools still growing, it appears highly likely that the growth in pupil numbers will be even faster in the near future.

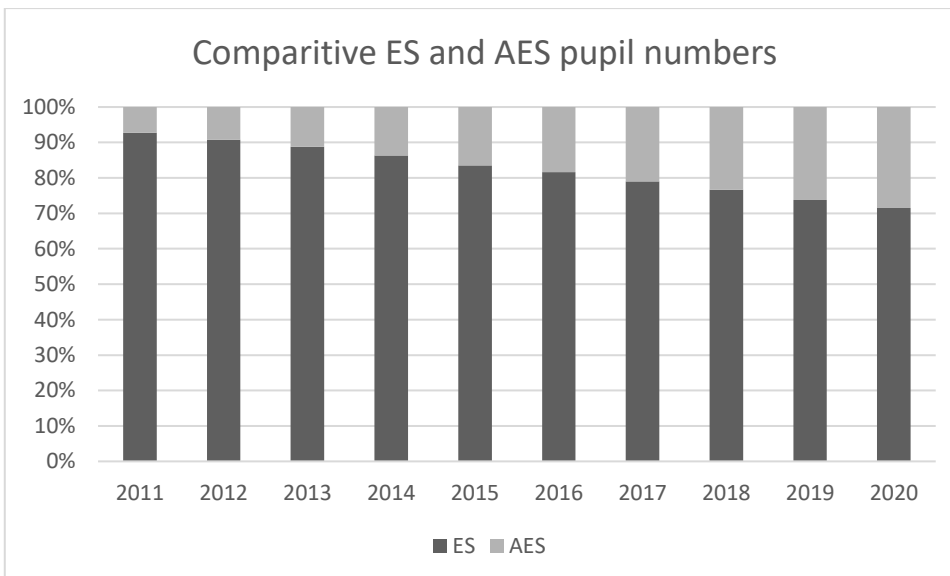
It might be of some interest to compare the increase in pupil numbers in European Schools and Accredited European Schools over the last 10 years.

¹ Name to be confirmed

The graph below shows this increase in absolute terms:



and, here, in percentage terms:

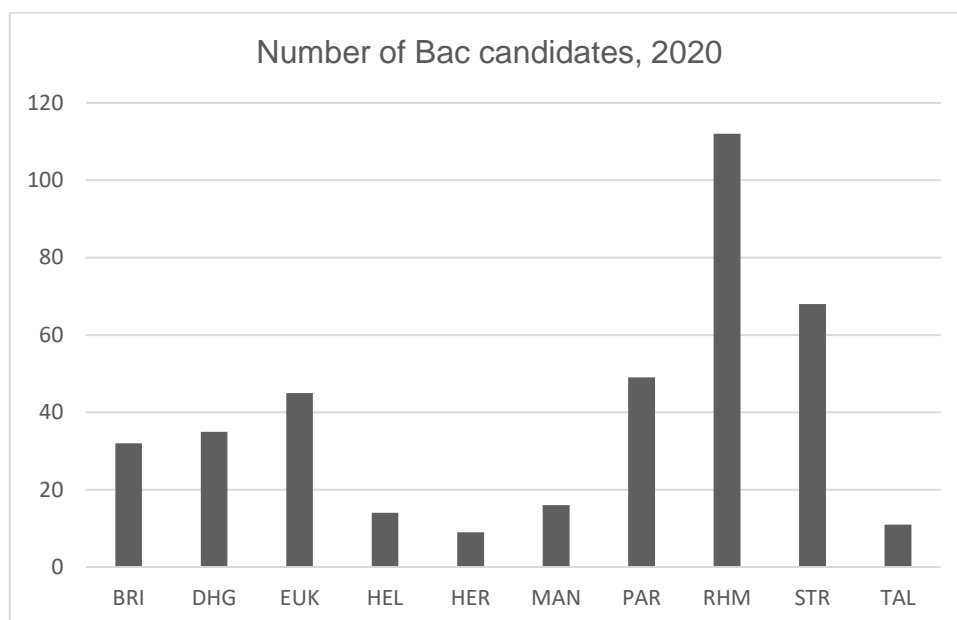


A factsheet (Ref. 2020-11-D-43-en-1), giving more specific information on individual AES e.g. languages sections, development in pupil numbers, dates of accreditation etc., is available on the website www.eursec.eu.

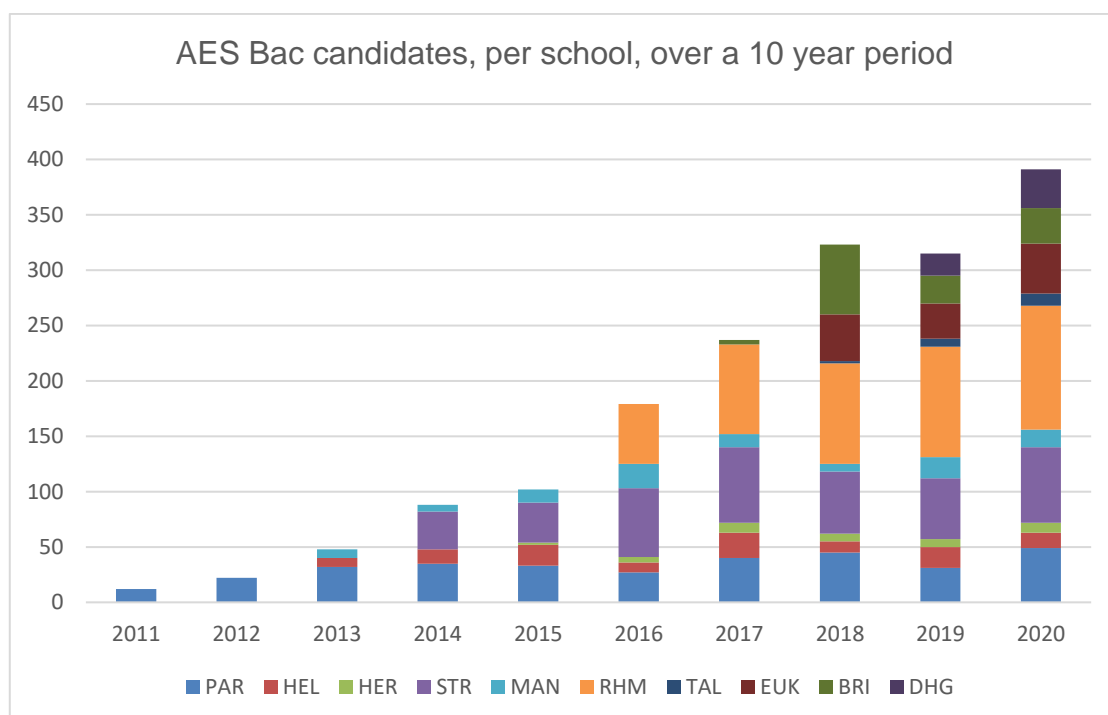
The European Baccalaureate in the Accredited Schools

Of the 26 schools mentioned above, 10 have signed Additional Agreements, recognising the education provided in secondary years 6 and 7 and leading to the award of a European Baccalaureate. At this level, the education provided must conform in every respect to the curriculum taught in the traditional European Schools. Two further schools had their conformity files for S6-7 approved in December 2020 and will thus open an S6 in September 2021.

In Summer 2020, 10 schools put forward a total of 391 candidates for the Baccalaureate, as shown in the graph below.



The evolution of total Bac candidates, and Bac candidates per AES, is illustrated in the following graph.



Detailed information on subject choices and pass rates, along with comparisons across all AES and ES can be found in the report on the 2020 Baccalaureate (Ref. 2020-08-D-2-en-5).

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER OF THE EUROPEAN SCHOOLS ARTICLE 33 FR 2017

I, the undersigned, **Giancarlo MARCHEGGIANO**,
Secretary-General of the European Schools,
in my capacity as **AUTHORISING OFFICER OF THE EUROPEAN SCHOOLS IN 2020**,

- declare that the information contained in this report gives a true and fair view¹;
- 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 Annual Activity Reports and declarations of assurance of the Authorising Officers by Delegation in the Schools and at the Office of the Secretary-General, results of the self-assessments of the implementation of the internal control standards, results of ex-ante and a very limited number of ex-post controls, 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 European Schools.

Notwithstanding the absence of reservations in this declaration of assurance, I consider it relevant to draw the attention of the Stakeholders to the following matters:

- Because the Internal Control Capability Unit had very few resources for most of the year 2020, only a very small number of ex-post controls were carried out in the last few months of 2020. These were not yet sufficient to gain full assurance in the most important areas.
- One sub-project of the centralisation of governance, the clean-up of the master data in the SAP accounting system, has not yet been finalised.

Brussels, 1st March 2021



(signature)

¹ True and fair in this context means a reliable, complete and correct view of the state of affairs in the European Schools.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER BY DELEGATION

ARTICLE 33 FR 2017

I, the undersigned, **Andreas BECKMANN**,
Deputy Secretary-General of the Office of the Secretary-General of the European Schools,
in my capacity as **AUTHORISING OFFICER BY DELEGATION** in 2020,

- declare that the information contained in this report gives a true and fair view¹;
- 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 guaranties 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 a very limited amount of ex-post controls, 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 Office of the Secretary-General

Brussels, 15th February 2021



(signature)

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 33 FR 2020

I, the undersigned, José Mário da Torre,
Director of the **European School of Alicante**,
in my capacity as **AUTHORISING OFFICER BY DELEGATION IN 2020**,

- declare that the information contained in this report gives a true and fair view²;
- 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 guaranties 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.

Alicante, 9.02.2021



(signature)

² True and fair in this context means a reliable, complete and correct view of the state of affairs in the School.

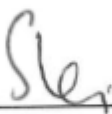
DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 33 FR 2020

I, the undersigned, Dr Steve Lewis,
Director of the **European School of Bergen**
in my capacity as **AUTHORISING OFFICER BY DELEGATION IN 2020**,

- declare that the information contained in this report gives a true and fair view¹;
- 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 guaranties 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.

Bergen, 29th January 2021



(signature)

¹ True and fair in this context means a reliable, complete and correct view of the state of affairs in the School.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 33 FR 2020

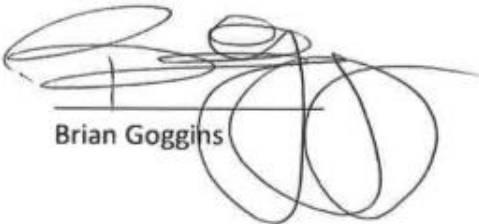
I, the undersigned, **Brian GOGGINS**,
Director of the **European School of Brussels 1 Uccle -Berkendael**,
in my capacity as **AUTHORISING OFFICER BY DELEGATION IN 2020**,

- declare that the information contained in this report gives a true and fair view²;
- 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 guaranties 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.

Uccle, 08.02.2021


Brian Goggins

² True and fair in this context means a reliable, complete and correct view of the state of affairs in the School.

▲ DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 33 FR 2020

I, the undersigned, Kamila MALIK,
Director of the **European School of Brussels II**,
in my capacity as **AUTHORISING OFFICER BY DELEGATION IN 2020**,

- declare that the information contained in this report gives a true and fair view²;
- 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 guaranties 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.

[Notwithstanding the absence of reservations in this declaration of assurance, I consider relevant to draw the attention of the Administration Board to the following shortcomings:

- Actual workflows in SAP still leads to an overload of work affecting the Accountancy Department.
- Due to the normal workload in the school, deadlines for the production of financial statements and other reports are sometimes difficult to keep.
- Compliance with the demands of system audits and Internal Control Standards exerts considerable pressure on the schools' human resource.

Brussels, 1 February 2021.



² True and fair in this context means a reliable, complete and correct view of the state of affairs in the School.



DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER ARTICLE 33 FR 2020

I, the undersigned, Micheline Sciberras,

Director of the **European School of Brussels III**,

in my capacity as, **AUTHORISING OFFICER BY DELEGATION IN 2020**,

- declare that the information contained in this report gives a true and fair view²;
- 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 guaranties 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.

[Notwithstanding the absence of reservations in this declaration of assurance, I consider relevant to draw the attention of the Administration Board to the following shortcomings:

-]

Brussels, 1 February, 2021

² True and fair in this context means a reliable, complete and correct view of the state of affairs in the School.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER ARTICLE 33 FR 2020

I, the undersigned, **Manuel BORDOY**,
Director of the **European School of Brussels IV**,
in my capacity as **AUTHORISING OFFICER BY DELEGATION IN 2020**,

- declare that the information contained in this report gives a true and fair view²;
- 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 guaranties concerning the legality and regularity of the underlying transactions.

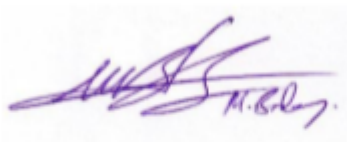
The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the financial controller, the observations of the internal 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.

Notwithstanding the absence of reservations in this declaration of assurance, I consider relevant to draw the attention of the Administration Board to the following shortcomings:

- Actual workflows in SAP still leads to an overload of work affecting the Accountancy Department.
- Due to the normal workload in the school, deadlines for the production of financial statements and other reports are sometimes difficult to keep.
- Compliance with the demands of system audits and Internal Control Standards exerts considerable pressure on the schools' human resources.
- A handbook on charging expenditures to budget items would be needed.
- For the preparation of the budget, a standard template for all European Schools would facilitate the calculation and allow for better harmonisation between the European Schools.
- A direct link between "Phidata" and SAP would facilitate the maintenance of the inventory.

Brussels, 2 February 2021



(signature)

² True and fair in this context means a reliable, complete and correct view of the state of affairs in the School.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 33 FR 2020

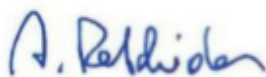
I, the undersigned, Ferdinand Patscheider
Director of the **European School of Frankfurt**
in my capacity as **AUTHORISING OFFICER BY DELEGATION IN 2020**,

- declare that the information contained in this report gives a true and fair view³;
- 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 guaranties 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.

Frankfurt am Main, 2 February 2021



Ferdinand Patscheider

³ True and fair in this context means a reliable, complete and correct view of the state of affairs in the School.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 33 FR 2020

I, the undersigned, Daniel GASSNER

Director of the **European School of KARLSRUHE**

in my capacity as **AUTHORISING OFFICER BY DELEGATION IN 2020**,

- declare that the information contained in this report gives a true and fair view²;
- 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 guaranties 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;

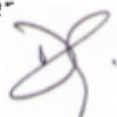
- confirm that I am not aware of anything not reported here which could harm the interest of the School.

~~[Notwithstanding the absence of reservations in this declaration of assurance, I consider relevant to draw the attention of the Administration Board to the following shortcomings:~~

~~—A~~

Karlsruhe, 08.02.2021

Daniel Gassner



(signature)

² True and fair in this context means a reliable, complete and correct view of the state of affairs in the School.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 33 FR 2020

I, the undersigned, **Martin WEDEL**,
Director of the **European School Luxembourg 1**,
in my capacity as **AUTHORISING OFFICER BY DELEGATION 2020**,

- declare that the information contained in this report gives a true and fair view³;
- 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 guaranties 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.

Luxembourg, January 29th 2021


Martin WEDEL



³ True and fair in this context means a reliable, complete and correct view of the state of affairs in the School.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 33 FR 2020

I, the undersigned, Per FRITHIOFSON
Director of the **European School of Luxembourg II, Mamer**

In my capacity as Authorising Officer by delegation from 1st January 2020 to end of my appointment, I have performed my duties to my best ability and in accordance with article 33 FR 2020.

- I declare that the information contained in this report gives a true and fair view¹;
- I 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 guaranties 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;

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

Bertrange, 01.02.2021



A handwritten signature in blue ink, appearing to read 'Per Frithiofson', is written over a horizontal line.

¹ True and fair in this context means a reliable, complete and correct view of the state of affairs in the School.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 33 FR 2020

I, the undersigned, **Maria José Pérez Blanco**,
Director of the **European School of Mol**,
in my capacity as **AUTHORISING OFFICER BY DELEGATION IN 2020**,

- declare that the information contained in this report gives a true and fair view¹;
- 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 guaranties 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.

[Notwithstanding the absence of reservations in this declaration of assurance, I consider relevant to draw the attention of the Administration Board to the following shortcomings:

-]

Mol, 10/02/2021



(signature)

¹ True and fair in this context means a reliable, complete and correct view of the state of affairs in the School.

**6. DECLARATION OF ASSURANCE OF THE AUTHORISING
OFFICER**
ARTICLE 33 FR 2020

I, the undersigned, **Anton Hrovath**,
Director of the **European School of Munich**
in my capacity as **AUTHORISING OFFICER BY DELEGATION IN 2020**,

- declare that the information contained in this report gives a true and fair view²;
- 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 guaranties 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.

Munich, 01 February 2021



² True and fair in this context means a reliable, complete and correct view of the state of affairs in the School.

6. DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

I, the undersigned, **Ariane FARINELLE**,
Director of the **EUROPEAN SCHOOL OF VARESE**,
in my capacity as **AUTHORISING OFFICER BY DELEGATION IN 2020**,

- Declare that the information contained in this report gives a true and fair view¹⁴;
- 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.

Varese, 28/01/2021



the Authorising Officer
Ariane FARINELLE

¹⁴ True and fair in this context means a reliable, complete and correct view of the state of affairs in the School.